

SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

liable to serve on boardship, and two of them were then so serving. The foregoing Construction must be considered as taking the place of the Construction issued on the 12th October 1860.

When the Office of Collector of Income Tax is held by a Deputy Commissioner, that Officer should be associated with the duty to which he is liable by the Commissioner to whom he is subordinate, and not by a Tuhseeldar acting as Assessor. (Financial Department Order, No. 12051, dated 8th December 1860.)

Under the Resolution of the Supreme Government, dated 3rd November 1860, the return of houses, as well as land, should be made in the District in which the houses are situated.—(Financial Department Order, No. 12051, dated 8th December 1860.)

A debt, ascertained to be a bad debt in one year, can only be taken into account as a loss and set off against the profits of the year in which it is so ascertained to be a bad debt, and no portion of such debt, after it has once been set off against the profits of one year, can be set off against, or taken in reduction of the profits of the next, or of any succeeding year.

Thus A. B. having set off a loss arising from the discovery in 1859 that a debt previously treated as good is a bad debt, against the profits of that year, which are thereby wholly absorbed, and having thus obtained exemption from assessment for one year, cannot carry forward the balance of the debt in the next or any subsequent year.

The principle of the Tax, as a Tax on Income, is to assess the duties on the actual profits of each year without reference to the profits made or losses sustained in any other year. Thus, if a man sustain in 1859 losses which swallow up all his profits for the year, he will, in making his return for 1860, based upon the profits of 1859, have no profits whatever to return. But if in 1860 he makes a clear profit, although that profit may not be sufficient to meet the losses of 1859, he will have to return in 1861 the whole net profits of 1860 without making any deduction for the balance of loss remaining over from 1859. A bad debt does not, in this respect, differ from any other kind of loss. The difficulty may be greater in determining when it is to be treated as a loss; but when once this has been ascertained, it must be determined once for all,

and no part of it can be taken in diminution of the profits of a year subsequent to that in which it was originally treated as lost.

The refusal of a Public Company to declare a dividend can of itself make no difference whatever in regard to the assessment of the profits of the Company. Such Company is entitled to deduct a bad debt from the profits of the year in which the debt is ascertained to be a bad debt, but it must do so, as an individual must, once for all; and however prudent and reasonable its conduct may be in not declaring a dividend from the profits of one year, until a loss made or ascertained in a previous year (whether in the shape of a bad debt or not), is made good the right of the State to the duties upon the net profits of each succeeding year, calculated according to the Act, cannot be affected thereby.

With respect to the meaning of the term "bad debt," it is almost impossible to give any definition of it which shall apply to all cases, and much must be left to the discretion of the Commissioners in determining what shall be, and what shall not be allowed as a bad debt. The only general definition that can be safely given of it is that it must be a debt which has been, during the period for which the return of profits has been made, for the first time ascertained to be irrecoverable and has been *bona fide* and upon reasonable grounds written off to profit and loss, or otherwise so dealt with in the Creditors' Books as to leave any amount that may in any subsequent year be recovered to enter into the profits of such subsequent year. Where this has occurred with reference to part of a debt, the part so ascertained and so dealt with may be treated as a bad debt, while the rest cannot be so treated.

A Firm which has long had in its Books a debt known to be bad, but which it has not (in consequence of some rule of the Firm or of inadvertence), previously written off to profit and loss, cannot, by merely writing it off in the year for which the profits are estimated, claim an allowance for the debt as a bad debt, chargeable against the profits of that year. Such a debt will not fulfil the condition of having been *for the first time* ascertained to be a bad debt during the period for which the profits are estimated, nor can a Firm, having ascertained in that period that a debt is absolutely bad and irrecoverable to an extent more than sufficient to swallow up the profits of that year, satisfy the conditions of the Act by merely writing off to profit and loss, in that year, so much as will meet their profits carrying on the balance of the debt as an asset in the accounts of the next year, and repeat the process the next year by then carrying that balance to profit and loss and setting off such apparent loss against the profits of such next year. It is clear that in such a case the Firm could (and probably, but for the object of avoiding the Income Tax, would) have written off in the first year not merely the part which exactly balanced the profits of that year, but the whole or so much as was ascertained to be irrecoverable. The first writing off to profit and loss of a part only would not be such a

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bond fide or reasonable dealing with the debt in the Books as would satisfy the conditions above stated.

The main principle for the Commissioners to bear in mind in each case will be that the debt must be one by the discovery of the badness of which in whole or in part the profits of the particular year may reasonably and *bond fide* be deemed to have been diminished. But the mode of applying this principle to each particular case must necessarily be left greatly to the judgment of the Commissioners.—(*Financial Department Order, No. 12079, dated 11th December 1860.*)

The amount paid to a Silladar of a Corps of

No. 5.

Silladar.

Sections CXXVII. and CXXIX.

(*Financial Department Order, No. 12152, dated 14th December 1860.*)

Municipal Offices held under the provisions

No. 6.

Municipal Officers.

of Act XXVI. of 1850 are public Offices within the meaning of Rule 2, Section C. of Act XXXII. of 1860, and the incomes of persons holding such Offices fall under Schedule 4 of the Act, and are assessable under the Rules relating to that Schedule.—(*Financial Department Order, No. 12370, dated 21st December 1860.*)

A party claiming to be exempted from the payment of Income Tax, or to be assessed at the rate of 2 instead of 4 per Cent.,

No. 7.

Exemptions.

Proof of title to—

income or profits, from whatever source derived, must prove to the satisfaction of the Commissioner or Collector that his annual income or profits, from whatever source derived, are less than 200 Rupees, when entire exemption is claimed, or less than 500 Rupees, when the claim is to be assessed at the lower rate.—(*Financial Department Order, No. 12370, dated 21st December 1860.*)

This Construction was given in the case of a party whose returns, as made to the Assessor, shewed an annual income derived from the rent of a house and from the interest of money deposited in a Bank of less than 200 Rupees; but who, as a servant in public employ, was in the receipt of a salary of upwards of 4,000 Rupees a year, and it was pointed out that all Assessors should have sufficient knowledge of the general income and position of the persons submitting their returns to them not to admit to exemption a person in a case such as that mentioned.

The words "in whatever District situated," as used in Rule 4, Section XCVII. of Act XXXII. of 1860, apply to the duties which are assessable under Schedule 1 of the Act, and which are chargeable only on the profits arising from lands and houses in India.

No. 8.

District.

Meaning of—"in whatever District situated" in Rule 4, Section XCVII.

A party residing in the British Territories in India will, in accordance with Rule 22, Section XCVII. of the Act, [which is the rule under which duties are to be assessed and charged in respect to income or profits arising from any property situated out of India,] have to pay upon any income or profits, from whatever source derived, which such party may receive in India, whilst if he reside out of the British Territories in India, he will be liable to be assessed and charged only upon the income he may receive from property situated in those Territories.—(*Financial Department Order, No. 12370, dated 21st December 1860.*)

Section XCVIII., Rule 22.

The case put was that of a Thakoor residing in the British Territories in India, who, in addition to customs and other duties, enjoyed large revenues derived from lands and houses situated in places beyond those Territories.

A sum of money granted to a public servant as a gratuity on his discharge from Civil employ is not liable to be assessed with duty by the Civil Auditor under Section XXVII., Act XXXII. of 1860. The amount should be paid in full, and should be left to be dealt with by the Assessor of the District in which the party entitled to the same resides.—(*Financial Department Order, No. 12429, dated 27th December 1860.*)

No. 9.

Gratuities.

Section XXVII.

A Civil Assistant Surgeon, in the receipt of a salary of 300 Rupees per month, having claimed to be exempted from the payment of Income Tax upon 100 Rupees of that sum, on the ground that it was an allowance in lieu of house-rent within the meaning of Section CXXIX of Act XXXII. of 1860, he was informed that, as the monthly sum of 300 Rupees drawn by Assistant Surgeons in Medical charge of Civil Stations is treated in the Books of Establishments as a "consolidated salary," and as, moreover, it is so treated when any such Officer is absent on leave, the entire sum was liable to be assessed with duty, and that consequently the claim was inadmissible.—(*Financial Department Order, No. 12467, dated 27th December 1860.*)

No. 10.

Surgeons

(Civil.)

Section CXXIX.

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Statement shewing the exemptions from Income Tax, sanctioned by the Lieutenant-Governor of Bengal, under Section CXXXIII., Act XXXII. of 1860, with the approval of the Governor General of India in Council.—(Financial Department Order, No. 12479, dated 27th December 1860.)

Designation of Charitable or other Society, &c., on behalf of whom exemption was claimed.	Name of the Applicant on behalf of the Society, or Official Designation.	Description of Property exempted.	Nature of Funds exempted.
Dacca Mitford Hospital	Commissioner of Dacca	...	Government Promissory Notes.
Greek Church, Calcutta	Wardens of the Greek Church	Endowed Property	...
Calcutta Benevolent Institution	Officiating Auditor	...	Government Monthly Donation.
Dist-ict Charitable Society of Calcutta	Assistant Secretary of the Society	...	Government Promissory Notes and Monthly Government Donation.
London Missionary Society	Reverend S. J. Hill	...	Government Promissory Notes.
General Assembly's Institution, Calcutta	Reverend J. Ogilvie	Endowed Property	...
Calcutta Free Church Institution	Reverend Dr. Duff	...	Government Promissory Notes.
Mymensing Charitable Hospital	Collector of Mymensing	...	Idem.

No. 12.
Commission of Subordinate Officers of the Opium Department for 1859-60.
A question having been raised as to whether the Commission of the subordinate Officers of the Opium Department for the year 1859-60 should be charged with Income Tax, it was held that as the Official year 1859-60 in the Opium Department commenced on the 1st September 1859, and terminated on the 31st August 1860, the Commission earned by the Officers in question during the months of July and August 1860, which would be properly represented by one-sixth of the earnings of the entire year, must, like Official Salaries, be considered subject to Income Tax.—(Financial Department Order, No. 12500, dated 29th December 1860.)

No. 13.
Banks.
Allowed to deduct charges of Establishment.
A question having been raised as to whether a Bank in returning its profits could set off the charges of Establishment against the same it was held that, under Rule 9, Case 1, Schedule 2, a deduction on account of such charges was allowable

from the gross profits of the Bank in making its return, the Salaries of the Establishment being left to be assessed by the Assessor in the usual manner.—(Financial Department Order, No. 28, dated 4th January 1861.)

No. 14.
Banks.
Interest on Deposits in—
Interest accruing on money deposited in a Bank is not chargeable with Income Tax by the Manager of the Bank; the party making the deposit should include any interest or profits arising therefrom, in his own Returns under Schedule 2 of the Act.—(Financial Department Order, No. 28, dated 4th January 1861.)

No. 15.
Neemuch.
Military Cantonments and Civil Station at—
The introduction of the Income Tax Act in the District of Neemuch having been directed under the orders of the Government of India, it was declared that the Act should take effect in the Military Cantonments and Civil Station at Neemuch, both being included in the District of Neemuch.—(Financial Department Order, No. 102, dated 2nd January 1861.)

No. 16.
Neemuch.
Houses and other Buildings in Cantonments and Civil Lines belonging to and occupied by Vakeels.
The provisions of Act XXXII. of 1860 declared applicable to houses or other buildings or property situate within the limits of the Cantonments or Civil Lines at Neemuch, and belonging to and occupied by Vakeels in attendance upon the Political Agent and Superintendent residing there.—(Financial Department Order, No. 102, dated 2nd January 1861.)

No. 17.
Gratuities.
Extra Remuneration.
Extra remuneration paid to Clerks in the Post Office for working extra hours on the arrival of the Overland Mails is liable to Income Tax. The same Rule declared applicable everywhere, and in all Departments in respect to like allowances.—(Financial Department Order, No. 239, dated 8th January 1861.)



The Calcutta Gazette.

WEDNESDAY, FEBRUARY 6, 1861.

LEGISLATIVE COUNCIL OF INDIA.

The following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 20th January 1861, and is hereby promulgated for general information:—

Act No. II of 1861.

An Act to amend Act VI of 1857 (for the acquisition of land for public purposes).

WHEREAS it is expedient to amend Act VI of 1857 (for the acquisition of land for public purposes): It is enacted as follows:—

Sections repealed. I. Sections IX and XXXVII of Act VI of 1857 are hereby repealed.

II. Within the Presidency Towns of Calcutta, Madras, and Bombay, and within the Settlement of Prince of Wales' Island, Singapore, and Malacca, if the Collector or other Officer is opposed or impeded in taking possession, under Act VI of 1857, of land required for public purposes, he shall apply to the Commissioner of Police of the Town or Station, who shall enforce the surrender of the land.

III. The powers conferred by Act VI of 1857 shall extend, in the case of any Road, Canal, or Railway, to authorize the temporary occupation of any land not more than one hundred yards from the centre line of the Road, Canal, or Railway as marked on the ground, for taking earth or other materials for making or repairing the Road, Canal, or Railway, or for depositing thereon superfluous earth or other materials, or erecting temporary buildings and workshops thereon; and of any land which may be needed for making temporary Roads or Railways from any public road or any navigable river to the intended line of

Railway: and for the temporary occupation of any such land, and for any permanent damage done by such occupation and use of the land, including the full value of all clay, stone, gravel, sand, and other materials taken thereon, compensation shall be paid to and among all persons having an interest therein, to be ascertained, in case of disagreement, in the same manner as compensation for land permanently taken.

IV. When the local Government shall be satisfied that in any special case the provisions of the last preceding Section of this Act are inadequate for the purpose of taking ballast or of brick-making, or of quarrying for building stone or lime stone, and that it is expedient that land should be temporarily occupied beyond the limits prescribed in the said last preceding Section, it shall be competent to the local Government to extend the provisions of that Section to any uncultivated land situated within two miles from the centre line of the Road, Canal, or Railway, provided that the land to be so occupied be not worked or used by the owner or any other person in occupation thereof for the purpose or purposes in this Section mentioned, at the time that a declaration shall be made with respect to the land aforesaid, under the provisions of Section II of Act VI of 1857.

V. In any case in which the local Government shall exercise the power vested in it by the last foregoing Section, it shall be competent to the person or all the persons to whom compensation would be payable, at any time before he or they shall have agreed to the compensation awarded by the Collector or other Officer, or before the Collector or other Officer shall have referred the matter to arbitration, to require the land in question to be permanently taken, and the value thereof to be awarded in the manner prescribed in Sections V and VI of Act VI of 1857. Such person or persons shall make an application in writing to the Collector or other

Officer on behalf of Government, and on receipt thereof the Collector shall be bound to take the land on behalf of Government as required, or forego the temporary occupation of the same.

Construction. VI. This Act shall be read with and taken as a part of Act VI of 1857.

M. WYLLIE,
Clerk of the Council.

THE 2ND FEBRUARY 1861.

THE following Bill was read a second time in the Legislative Council of India on the 2nd February 1861, and was referred to a Select Committee who are to report thereon after the 6th of April next :—

A Bill to regulate the administration of affairs in Port Blair.

WHEREAS the Settlement of Port Blair including the territory thereto attached, within the Andaman Group of Islands, is occupied as a Penal Settlement for convicts sentenced by the Courts of British India to transportation, and it is expedient to provide for the admission and residence of other persons than convicts within the said Settlement, as well as for the occupation of land and the general administration of affairs within the said Settlement; It is enacted as follows :—

I. The land of the Settlement of Port Blair is vested absolutely in Her Majesty the Queen, and such land shall not be sold, leased, or otherwise transferred to or be acquired by any person except by and through an instrument in writing executed by the Superintendent of the said Settlement or such other authority as the Governor-General of India in Council may appoint; and it shall be competent to such Superintendent or other authority to eject any person from land occupied or in any way possessed by him which such person shall have not acquired in the manner prescribed in this Section.

II. The Governor-General in Council may appoint one or more Officers to superintend the management of the land of the Settlement of Port Blair and the realization of any Revenue, rent, or other dues that may be payable on account of such land; and any Officer so appointed shall, in the matters aforesaid, be subject to the direction and control of the Governor-General of India in Council and be guided by such instructions as the Governor-General of India in Council may from time to time issue.

III. The administration of Civil and Criminal justice within the Settlement of Port Blair shall be vested in such Officer or Officers as the Governor-General of India in Council may, for the purpose of tribunals of first instance or of reference and appeal, appoint; and the Officer or Officers so appointed shall in the matters aforesaid be subject to the direction and control of the Governor-General of India in Council, and be guided by such instructions as the Governor-General of India in Council may from time to time issue.

IV. It shall be lawful for the Governor-General of India in Council to declare in what cases the order, judgment, or sentence made by any Officer appointed as provided in the last foregoing Section shall be final, and to direct that from any such order, judgment, or sentence an appeal may be heard and decided by any Court established within British India and beyond the limits of the Settlement of Port Blair.

V. It shall be lawful to the Governor-General of India in Council to empower any Court established within British India and beyond the limits of the Settlement of Port Blair to revise and modify or reverse any order or sentence passed in any Criminal trial by any Officer within such Settlement; and no sentence of death passed by any Officer within such Settlement shall be carried into execution until it be confirmed by the Governor-General of India in Council or by such Court established within British India and beyond the limits of the Settlement of Port Blair as the Governor-General of India in Council may for that purpose appoint.

VI. It shall not be lawful for the Master or Commander of any vessel to land or to anchor such vessel for the purpose of landing any person or any goods or things at any place on the Coast of the Settlement of Port Blair except at such place as may be declared a Port under the provisions of Act XXII of 1855; and any Master or Commander so offending shall forfeit and pay a sum not exceeding one thousand Rupees.

VII. Any person who shall land from any vessel or boat at any place on the Coast of the Settlement of Port Blair, except at such place as shall be within the limits of any Port declared under the provisions of Act XXII of 1855, shall forfeit and pay a sum not exceeding five hundred Rupees; and any goods or thing landed from any vessel or boat except within such limits, shall be liable to be seized by any person in the employment of Government within the Settlement, and may be confiscated if the Superintendent or other Officer aforesaid shall so direct.

VIII. The provisions of the two last preceding Sections shall not apply to any vessel or boat the property of Her Majesty or used for any public purpose, or to any person or thing landed from such vessel or boat, nor in any other case when the Sections aforesaid shall have been infringed from stress of weather or other unavoidable circumstances.

IX. The Master or Commander of any vessel that shall enter any Port of the Settlement of Port Blair shall be bound to deliver to the Conservator of the Port, within twenty-four hours from the time of entering, a list of the crew and Passengers on board of such vessel as well as a Manifest of the cargo carried by such vessel; and any Master or Commander failing to deliver such list and Manifest within such period shall forfeit and pay a sum not exceeding five hundred Rupees.

X. No person shall land within the limits of any Port of the Settlement of Port Blair except under a license granted as hereinafter provided or under the written permission of the Conservator, of the Port or of the Superintendent of the Settlement or other authority appointed as provided in Section I of this Act, and any person so landing without such license or permission shall forfeit and pay a sum not exceeding five hundred Rupees.

XI. No goods or other things shall be landed within the limits of any Port of the Settlement of Port Blair except under the written permission of the Conservator of the Port or other Officer appointed in that behalf; and any goods or things landed without such permission, shall be liable to be seized by any person in the employment of Government within the Settlement, and may be confiscated if the Superintendent or other authority aforesaid shall so direct.

XII. Every Master or Commander of a vessel shall, before the departure of the vessel of which he is Master or Commander, furnish to the Conservator of any Port of the Settlement of Port Blair, a list of the crew and other persons who are about to sail in such vessel, specially designating the persons, if any, who may not have arrived at the Settlement in such vessel; and every Master or Commander who shall fail to furnish such list shall forfeit and pay a sum not exceeding one thousand Rupees.

XIII. Every Master or Commander of any vessel anchored in, or about to depart from, any Port of the Settlement of Port Blair, shall be bound, on the requisition of the Conservator of the Port or other person acting under the instructions of the Superintendent of the Port or other Officer aforesaid, to permit such Conservator or other person to inspect such vessel and to produce before such Conservator or other person any person who may be on board of such vessel. If any Master or Commander shall fail to conform to any of the provisions of this Section, he shall forfeit and pay a sum not exceeding one thousand Rupees.

XIV. If the Master or Commander of any vessel or other person shall wilfully receive on board such vessel or on any boat any convict undergoing a sentence of transportation, for the purpose of conveying the same from the Settlement of Port Blair without the knowledge or authority of the Superintendent or other Officer aforesaid, such Master or Commander or other person shall forfeit and pay a sum not exceeding one thousand Rupees, besides being liable to any punishment that may be awarded on conviction of any offence committed by him under the provisions of the Indian Penal Code.

XV. No person shall reside at the Settlement of Port Blair beyond the period of one month, or after the departure of the vessel by which he was conveyed to such Set-

tlement, except he shall hold a license granted by some person empowered in that behalf by the Governor-General of India in Council; and any person who shall so reside without such license shall forfeit and pay a sum not exceeding five hundred Rupees. Such person may be required to remove himself from the Settlement within such time as the Superintendent or other Officer appointed as provided in Section I of this Act shall direct; and if he shall fail so to do, he shall forfeit and pay a sum not exceeding five hundred Rupees, and may further be removed from the Settlement by any vessel that the Superintendent or other Officer aforesaid may appoint for that purpose.

XVI. The Governor-General of India in Council may determine the conditions upon which a license to reside in the Settlement of Port Blair shall be granted. The conditions so determined shall be inserted in the license; and if the holder of any such license shall fail to conform to, or shall infringe, any of the conditions therein specified, he shall forfeit and pay any sum specified therein as a forfeiture payable for any neglect or infringement of such conditions. Such person may also be required to remove himself from the Settlement, and his failure so to do may be enforced as provided in the last preceding Section.

XVII. The forfeitures incurred under this Act may be imposed by any Officer exercising the authority of Magistrate within the Settlement of Port Blair, and the payment of the sum may be enforced by distress and sale of the goods and chattels of the offender, or in the case of the Master or Commander of a vessel, by the distress and sale of such vessel and the tackle, apparel, and furniture thereof.

M. WYLIE.
Clerk of the Council.

THE 2ND FEBRUARY 1861.

THE following Bill was read a second time in the Legislative Council of India on the 2nd February 1861, and was referred to a Select Committee who are to report thereon after the 6th of May next:—

A Bill to regulate the occupation of land in the Settlement of Malacca.

WHEREAS it is expedient to declare the right which accrued to the Honorable the East India Company in certain land situated within the District and Settlement of Malacca upon the relinquishment of the same in favor of the said Company in the years 1828 and 1829, and otherwise to amend the law relating to the occupation of land situated within the Settlement of Malacca: It is enacted as follows:—

I. The lands comprised within the grants and estates situated within the district of Malacca that were surrendered to the East India Company vested in the Government, rendered by the grantees or proprietors thereof in the year 1828 or 1829 to the said East India Company, in consideration of the annual payment in perpetuity to each grantee or proprietor of such a sum of money as was in each case

then agreed upon, shall be held to have been transferred in absolute property to the Governor in Council of the Straits Settlements on behalf of the Honorable the East India Company, and to be now absolutely vested free of any interest or right whatsoever in Her Majesty the Queen, Her Heirs, and Successors, saving always any rights or interests lawfully vested in any under-tenants and cultivators holding or occupying any portion of the lands of the grants or estates aforesaid.

II. The sums of money agreed to be annually paid as aforesaid to the grantees or proprietors of such surrendered grants and estates shall be paid as a perpetual annuity to the said persons, or their heirs or representatives, by Her Majesty, Her Heirs, and Successors; and it shall be lawful for the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, with the sanction of the Governor-General of India in Council, to commute the perpetual annuity payable to each annuitant for such sum and on such terms as may with each annuitant be agreed upon, in full discharge of the perpetual annuity so commuted and of all rights or obligations whatsoever connected therewith.

III. All cultivators and resident tenants of the Settlement of Malacca who hold their lands by prescription whether such lands be situated within the grants and estates aforesaid or within the District of Nanning, are hereby declared to be and shall be subject to a payment of one tenth part of the produce thereof to Government; such payment to be made in kind or in the form of a sum of money fixed in commutation of the payment in kind; and all other cultivators and under-tenants who now occupy or hold or shall occupy or hold land situated within the grants, estates, and district aforesaid, are hereby declared to have been and shall be liable, as directed in Section II Act XVI of 1839, to be assessed in such manner, at such rate, and under such conditions as the Resident Councillor of Malacca, with the authority of the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, may determine.

Nothing in this Section shall be taken to affect any engagement entered into for a specific time or upon specific conditions between any cultivator or tenant and the Resident Councillor or other person acting on behalf of the local Government during the pendency thereof.

IV. It shall be lawful for the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, instead of levying as provided in the last preceding Section an annual payment either in kind or in money, to direct the Resident Councillor of Malacca to commute the annual payment for which the tenant, cultivator, or other occupier of land as aforesaid is liable, for a sum to be fixed at the discretion of the Governor, and on the payment of the sum so fixed, to vest the tenant, cultivator, or other occupier in absolute possession of the land held or occupied by him free of any liability for rent due to the local Government under the provisions of the foregoing Section.

V. It shall be lawful for the Governor aforesaid, any provision in Section V Act XVI of 1839 to the contrary notwithstanding, to direct any lease granted or to be granted under that Section to be granted in perpetuity or for such term as to such Governor may seem proper, and to transfer to, and vest absolutely in, any person or persons any portion of the waste or forest land situated within the estates aforesaid or within the District of Nanning on the payment of a sum fixed as provided in the last foregoing Section free of any liability for the payment of annual rent.

VI. It shall not be competent to any party to claim, on the ground of prescriptive right or of possession, any forest, waste, or other uncultivated land situated within the grants or estates aforesaid or within the District of Nanning, unless the same, having been before cultivated, shall have fallen out of cultivation within three years from the passing of this Act; provided that any tenant, cultivator, or other occupier of cultivated land within the aforesaid estates or District shall be permitted to engage for unoccupied, forest, waste, or other uncultivated land situated within or next adjoining the boundaries of the cultivated land held or occupied by him to the extent of one-fourth thereof; and any order made in this matter by any person empowered in that behalf by the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca shall be final, subject only to revision by such Governor in any case in which he may think revision called for.

VII. It shall be lawful for the Governor aforesaid to cause a survey or measurement to be made of all the land of the Settlement of Malacca including the said District of Nanning or any portion thereof, at such time and by one or more persons as he may direct; and any person so empowered by the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca may require by a summons under his hand any person resident within that Settlement to attend before him, and if necessary to produce any document relating to the right to any land or interest in land situated within the said Settlement; and the person empowered as aforesaid may examine upon oath or solemn affirmation having the force of an oath, any person so summoned touching the right to any such land or interest in such land.

VIII. Any person so empowered as aforesaid may demarcate by such marks as he may think fit the boundaries of any land held or occupied by any tenant, cultivator, or other occupier; and if, in the course of survey or measurement or in the course of making any settlement, transfer, or assignment, any dispute shall arise as to the right of possession of any land between two or more persons claiming to possess the same as tenants, cultivators, or occupiers, or between one or more such persons and any grantee or proprietor of any grant or estate of the District of Malacca in the said Settlement not surrendered in the manner recited in Section I of this Act, or any person holding under such grantee or proprietor, any person empowered as aforesaid shall after enquiry make an order in favor of the party who may appear to have the best title and shall put in

possession the party in whose favor an award is so made.

IX. Any award made under the last foregoing Section shall be final, unless within from the date of the award any of the parties thereto shall move the Court of Judicature of Malacca to set it aside, and unless the Court, on the ground that the award aforesaid deprives the party moving of a legal right to land or to some interest therein, shall set aside or modify the award accordingly.

X. Sections VII, VIII, IX, X, XIV, and XV of Act X of 1837 shall, so far as applicable, be read as part of this Act.

XI. The Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, in the exercise of any authority vested in him by this Act, shall be guided by such instructions as he shall from time to time receive from the Governor-General of India in Council.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 53.

Camp, Jubbulpore, the 21st January 1861.

His Excellency the Governor General is pleased to re-appoint Mr. W. Ritchie, Advocate General, to fill the Office of Vice-Chancellor of the Calcutta University.

No. 57.

Camp Ghosulpore, the 24th January 1861.

The services of Lieutenant G. L. K. Hewett, 41st Regiment Native Infantry, Adjutant, Divisional Military Police Battalion, Rohilkund, are placed at the disposal of the Military Department.

A. R. YOUNG,
Secy. to the Govt. of India,
with the Govr. Genl.

No. 238.

Fort William, the 2nd February 1861.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA, DATED THE 22ND DECEMBER 1860.

Notification.—The Reverend Joseph Baly, M. A., has been appointed an Assistant Chaplain on the Bengal Establishment.

An extension of leave, on account of ill-health, has been granted to Mr. T. Somerville Parker, (late Commanding the Light Vessel *Hope*), for six months.

No. 239.

The Hon'ble the President in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William Mr. Octavius Toogood, of the Civil Service, who reported his return from Furlough on the 30th ultimo.

The Furlough available by the return to India of Mr. Toogood is assigned to Mr. A. Hope, of the Civil Service, for the unexpired portion of his Furlough from the date of his embarkation for Europe.

No. 240.

The 5th February 1861.

The Hon'ble the President in Council is pleased to re-attach, respectively, to the Bengal Division of the Presidency of Fort William, and to the North-Western Provinces, the Punjab, and Oude, Messrs. S. F. Davis and W. T. Paterson, of the Civil Service, who reported their return from Sick leave on the 30th ultimo.

No. 241.

Under the provisions of Section LXVII., Act No. XVII. of 1854, (for the management of the Post Office,) the President in Council is pleased to pass the following Rules:—

I. No letter in transit through the Post Office shall be detained or opened or delivered to any one but the person to whom it is addressed, or to some one authorized by him to receive it, except by a written order of the Governor General in Council, or of a Local Government, or of a Chief Commissioner or Commissioner of a Province, or of a Resident or Governor General's Agent, or by a written order of a District Officer specially authorized by the Governor General in Council, or by a Local Government in that behalf.

II. Every such written order shall be addressed to the Post-Master or Deputy Post-Master of the Office at which it is intended to detain or open a letter or letters, and shall specify the name of the person to whom such letter or letters is or are addressed.

III. Whenever such written order is issued, or whenever special authority is given to any District Officer to issue such orders, information shall be given to the Director-General of the Post Office by the Government or Officer issuing or giving the same.

IV. No Mails shall on any account be opened except at the Post Office, or be removed from the Post Office. Every order to detain or open a letter or letters shall be delivered to the Post-Master or Deputy Post-Master at the Post Office, and such letter or letters may thereupon be removed from the Post Office, but no others.

V. Soldiers' letters may be delivered as at present to their Commanding Officer or to any person authorized by him to receive them.

W. GARR,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 278.

Camp Rewah, the 28th December 1860.

This day, the 28th December, the Viceroy and Governor General held a Private Durbar for the reception of the Maharajah of Rewah.

The Maharajah was received and conducted to His Excellency's Camp with the usual Ceremonies. A Salute of seventeen Guns was fired both on the arrival and departure of the Maharajah.

The Maharajah presented a Nuzzer, which was accepted, and His Highness received a Dress of Honor and Presents, in accordance with established custom.

On the same day the Viceroy and Governor General, accompanied by the Secretary to the Government of India and His Excellency's Personal Staff, proceeded to pay a return visit to the Maharajah. The customary Ceremonies were observed.

A Royal Salute was fired on His Excellency's arrival at the Maharajah's Camp and again on His Excellency's departure.

No. 134.

Camp Jubbulpore, the 12th January 1861.

His Excellency the Governor General is pleased to appoint Mr. A. R. Young to be Secretary to the Government of India in the Foreign Department, with effect from the 30th November last.

With reference to the Notification in the Home Department, No. 2223, dated 8th November 1860, Mr. W. Grey, Secretary to Government in the Home Department will also officiate as Secretary in the Foreign Department at the Presidency; and Mr. Young, while in attendance on the Governor General, will continue to be Secretary to the Government in the Foreign, Home, and Financial Departments with His Excellency.

No. 137.

Lieutenant J. C. Wood, Superintendent of Dhar, made over charge of the District to Major W. G., G. Cumming, on the 24th ultimo.

No. 147.

The 14th January 1861.

His Excellency the Governor General is pleased to make the following appointments in the Mysore Commission:—

Captain F. Cunningham, 23rd Madras Native Infantry, to be Superintendent of Chittledrog.

Captain J. L. Pearce, 5th Madras Native Infantry, to be First Assistant and Secretary to the Commissioner.

Lieutenant A. C. Hay, 50th Madras Native Infantry, to be Third Assistant to the Commissioner.

Captain A. J. Bruce, 14th Madras Native Infantry, to be Fourth Assistant to the Commissioner.

No. 162.

The 17th January 1861.

His Excellency the Governor General is pleased to appoint Lieutenant W. Hill, 18th Madras

Native Infantry, to be a Junior Assistant to the Commissioner of Mysore.

No. 187.

The 18th January 1861.

On Monday, the 14th instant, the Viceroy and Governor General held Private Durbars for the reception successively of the Maharajah of Indore, the Rajah of Bijawur, and Rajah Sulecman Shah, of the Nagpore Province.

The Maharajah of Indore was accompanied by five of his principal Officers, and the Rajah of Bijawur by three of his Followers.

On arrival and departure, the Maharajah of Indore received a Salute of nineteen Guns, and the Rajah of Bijawur a Salute of eleven Guns.

On the same day, the Viceroy and Governor General held a Public Durbar for the reception of the three Chiefs above mentioned, and of the Native Gentlemen of the Province of Nagpore. At the Public Durbar the Maharajah of Indore was attended by thirty, and the Rajah of Bijawur by ten of his Followers.

The Native Chiefs and Gentlemen were placed on the right of the Chair of State, and the European Officers, Civil and Military, who were present were seated on the left.

When all were assembled, the Viceroy and Governor General entered and took his Seat in the Durbar under a Royal Salute.

The Native Chiefs and Gentlemen present were introduced one by one to His Excellency, and presented the usual Nuzzers. The Nuzzers of such as were to receive Khilluts were accepted, and the Nuzzers of the others were remitted by the Governor General. Khilluts were conferred on the following Chiefs and Gentlemen:—

1. The Maharajah of Indore and four of his Attendants, namely:—
Kashee Rao Dada Sahib.
Rao Ram Chunder Rao Bhow Sahib.
Bukshes Kooman Sing.
Gunput Rao Seeta Ram.
2. The Rajah of Bijawur.
3. Rajah Sulecman Shah
4. Eshwant Rao Goojur
5. Chitkojee Rao Goojur
6. Trimbukjee Ahirao
7. Luchman Rao Sirkia
8. Nawab Hussun Ali Khan
9. Rao Bahadoor Bunssee Lall Abeer Chund

Of the Nagpore Province.

In conferring the Khillut on the Maharajah of Indore, the Viceroy and Governor General addressed His Highness in the following words:—

"MAHARAJAH HOLKAR,

"I AM glad that the time is come when I can have the pleasure of receiving your Highness and your Court in British Territory. It was my wish to do so long ago on my former visit to Upper India, but time did not suffice. I am glad to congratulate your Highness upon the complete restoration of peace to your Dominions and upon the re-establishment of your authority. This happy and has been achieved by the instrumentality of the British Government, which your Highness has given us every reason to believe is a seasonable and effectual aid."

"I thank you for this, and I am glad to believe that the ties which bind the State of Indore to the British Power will thereby be strengthened.

"I need not express the desire of the Queen's Government that the House of Holkar should be perpetuated and flourish, because the assurance which I have already given to you on this head has been given publicly and is known to all India; but I wish to declare my own confident expectation that your Highness will not be backward to justify that friendly desire by a faithful discharge of all the obligations of your State to the Paramount Power."

In bestowing a Khillut on the Rajah of Bijawur, the Governor General addressed His Highness as follows:—

"RAJAH OF BIJAWUR,

"It is satisfactory to me to have this opportunity of receiving you publicly in Durbar, just as you are about to assume the government of your State.

"You are young for the task, but I am glad to have seen proof that you are alive to your duties to the British Government and resolved to perform them.

"The promptitude with which you have lately punished some of your Subjects who dared to revive the practice of Sutte in your Territory is very creditable to you.

"I enjoin you to continue to govern in a spirit of fidelity to your obligations and of loyalty to the British Power. You may be sure that so long as you do so, the honor of your Family and the integrity of your Possessions will be protected."

After the concluding Ceremonies, the Viceroy and Governor General left the Durbar under a Royal Salute. The Maharajah of Indore and the Rajah of Bijawur were then conducted from the Tent and the assembly broke up.

On Tuesday, the 15th instant, the Viceroy and Governor General held a Private Durbar for the reception of the Secunder Begum and other Members of the Bhopal Family. A Salute of nineteen Guns was fired on the arrival and departure of the Begum.

After the Private Durbar, the Secunder Begum, and other Members of the Bhopal Family, together with the Native Chiefs and Gentlemen of the Jubbulpore Division, were received by His Excellency in Public Durbar. The arrangements and proceedings were similar to those observed at the Durbar held on the previous day.

Khilluts were conferred on:—

1. Her Highness The Secunder Begum of Bhopal.
2. The Nawab Koodsia Begum of Bhopal.
3. Moonshee Bhowanee Purnhad, Vakeel of the Bhopal Agency.
4. Baba Bulwant Rao, of Jubbulpore.
5. Rajah Baladeo, Soorat Sing, of Imjhara.

His Excellency also conferred on Her Highness the Secunder Begum the Pargannah Bairseah in perpetuity as a reward for the services which she rendered to the British Government during the rebellion.

In conferring this reward the Governor General addressed Her Highness in the following terms:—

"SECUNDER BEGUM,

"Your Highness is very welcome to this Durbar. I have long desired to thank you for the services which you have rendered to the Queen's Government.

"Your Highness is the Ruler of a State which is conspicuous in Indian History for never having been in Arms against the British Power; and lately, when that State was beset and threatened by our Enemies, you, a woman, guided its affairs with a courage, an ability, and a success that would have done honor to any Statesman or Soldier."

"Besides the great services of repressing revolt around you, and of securing the safety of all Englishmen, amongst whom was the Agent of the Governor General, you never failed to aid and expedite to the utmost of your power all bodies of British Troops that came within your reach.

"Such services must not go unrewarded.

"I now place in your hands the grant in sovereignty of the District of Bairseah. This District was formerly a dependency of the State of Dhar; but Dhar has by rebellion forfeited all claim to it; and now it is given in perpetuity to Bhopal for a memorial of loyalty under your wise and brave guidance in a time of trial.

"It is a pleasure to me to deliver this grant to your Highness in person, in the presence of the Queen's Officers here assembled, of the Native Gentlemen of Jubbulpore and Saugor, and of your own Court."

After the usual Ceremonies, the Viceroy and Governor General left the Durbar under a Royal Salute. Her Highness the Secunder Begum and the Nawab Koodsia Begum were then conducted from the Durbar and the assembly broke up.

On Wednesday, the 16th instant, the Viceroy and Governor General, accompanied by the Secretary and the Under-Secretary to the Government of India, the Agent to the Governor General in Central India, and the Officers of His Excellency's Personal Staff, paid return visits to the Maharajah of Indore, the Secunder Begum of Bhopal, and the Rajah of Bijawur at their respective Encampments.

His Excellency was received at each Encampment in accordance with established custom. On each occasion both on the arrival and departure of His Excellency a Royal Salute was fired.

By Order of His Excellency the Viceroy and Governor General of India,

A. R. Young,

Secy. to the Govt. of India,

with the Governor General.

Notifications, Appointments, &c.

No. 193.

Camp Jubbulpore, the 21st January 1861.

His Excellency the Governor General is pleased to confer Magisterial and Revenue powers upon the following Landholders in Oudh :—

Major Alexander Orr to have the full powers of a Magistrate and Collector in Pergunnahs Dilmow and Suraince of Tehseel Dilmow, and in Pergunnah and Tehseel Roy Bareilly.

Captain W. D. Bunbury to have the full powers of a Magistrate within the limits of the Estate conferred on him by Order of Government No. 182, dated 31st October 1859.

Mr. G. Schilling to have the special powers of an Assistant Magistrate within the limits of the Estate conferred on him by Order of Government No. 182, dated 31st October 1859.

Captain John Hearsey to have the powers of an Assistant Magistrate within the limits of the Estate conferred on him by Order of Government No. 182, dated 31st October 1859.

Baboo Dukhenarunjun Mookerjee to have the powers of an Assistant Magistrate and Collector within the limits of the Estate conferred on him by Order of Government No. 183, dated 31st October 1859.

No. 196.

The 22nd January 1861.

Mr. C. B. Saunders, Commissioner of the Hyderabad Assigned Districts, made over temporary charge of the Office to his Personal Assistant Captain Stubbs on the 4th instant.

No. 198.

His Excellency the Governor General is pleased to accept the resignation by Mr. G. DeGacher of his appointment of Extra Assistant in the Hyderabad Assigned Districts, from the date on which he may be relieved from his duties.

No. 220.

Camp Gosulpore, the 24th January 1861.

His Excellency the Governor General is pleased to make the following appointments in the Oudh Police :—

Captain R. H. M. Aitken, District Superintendent of the 2nd Grade, to be District Superintendent of the 1st Grade.

Lieutenant C. P. Sharpe, District Superintendent of the 3rd Grade, to be District Superintendent of the 2nd Grade.

No. 223.

Assistant Surgeon Brodriek, 1st Regiment Central India Horse, assumed Medical charge of the Regiment from Assistant Surgeon Batson on the 5th December last.

No. 224.

Captain R. C. Cross, assumed Acting Command of the Bhopal Levy from Captain E. W. Dun on the 9th instant.

No. 225.

Major H. O. Mayne made over charge of the Command of Mayne's Horse, and the duties of Political Assistant at Gconah, to Colonel J. Travers on 28th September 1860.

No. 239.

Camp Sehore, the 25th January 1861.

His Excellency the Governor General is pleased to appoint Lieutenant and Brevet Captain H. S. Rammell, of the 29th Regiment Madras Native Infantry, to officiate as an Assistant Commissioner of the 3rd Class in the Province of Nagpore.

No. 241.

Mr. P. Carnegie, Deputy Commissioner of the 2nd Class in Oudh, has obtained leave of absence to visit Europe for one year on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, with preparatory leave for fifteen days from the 25th proximo.

No. 270.

Camp Piprode, the 28th January 1861.

His Excellency the Governor General is pleased to appoint Lieutenant J. J. Boswell, 69th Regiment Bengal Native Infantry, to be Assistant Superintendent of the Oudh Police.

No. 280.

Camp Kylwarra, the 20th January 1861.

His Excellency the Governor General is pleased to sanction the employment, temporarily, of Lieutenant G. W. Hanson, 9th Regiment Bombay Native Infantry, and Lieutenant J. D. Hall, 4th Regiment Bombay Native Infantry, under the Political Agent of Nimar.

No. 281.

Lieutenant A. G. Mayne, Brigade Major, Central India Horse, is appointed to do duty with the Central India Horse from 1st May next.

No. 283.

The services of First Class Native Doctor Gir-dhareo Lall, attached to the Erinporeah Irregular Force, are placed at the disposal of the Government, North-Western Provinces.

No. 298.

Camp Goonwarah, the 31st January 1861.

Captain J. C. Wood, Superintendent of Dhar, has obtained six weeks' leave of absence, from the 24th December last, preparatory to applying for Furlough to Europe on Medical Certificate.

A. R. Young,

Secy. to the Govt. of India,

with the Govt. Seal.

No. 493.

Fort William, the 5th February 1861.

The following promotions in Meade's Horse are notified, in continuation of General Orders dated 18th September last, No. 4218 :—

Damoodur Sing to be Jemadar from 10th June 1859.

Maroo Sing to be Jemadar from 6th November 1859.

W. K. Clarke } To be Naib Ressaldars
Mirza Hussun Beg... } from 6th June 1860.
Buldeo Sing }

Heerah Sing..... } To be Jemadars from
Sooltan Ahmud..... } 6th June 1860.
Wm. Carey }

No. 495.

Havildars Jugga and Khyr Sing, of the Mhairwarra Local Battalion, have been promoted to the rank of Jemadar; the former from the 24th February, and the latter from the 10th August 1860.

No. 497.

Mr. C. B. Saunders assumed charge of his appointment as Judicial Commissioner of Mysore on the 14th January last.

No. 498.

Mr. H. J. McGeorge, Assistant Commissioner, 3rd Class, took charge of the Out-station of Machengaoon, in the Nagpore District, on the 7th December last.

No. 499.

Captain W. H. Beynon, Political Agent at Narowtee, availed himself, on the 11th January last, of the leave granted to him in General Order of the same date, No. 144.

W. GREY,

Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 24.

Fort William, the 31st January 1861.

Leave of Absence.—Mr. J. L. Lushington, Accountant, North-Western Provinces, is allowed, under Section VI. of the Covenanted Rules, fifteen months' leave of absence, on Medical Certificate, with the usual period of preparatory leave.

Appointments.—Mr. J. M. Erskine to officiate as Accountant, North-Western Provinces, in the room of Mr. Lushington.

Mr. H. A. Mangles to officiate as Sub-Treasurer at Bombay in the place of Mr. Erskine.

Mr. W. J. Raynor, Second Assistant Accountant-General, to officiate as First Assistant Accountant-General, Madras.

Mr. W. E. Gordon to officiate as Second Assistant Accountant-General, Madras, in the place of Mr. Raynor.

C. H. LUSHINGTON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

SUMMARIES OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

WHEN the Co-sharers of an hereditary *Wuttun* are entitled to receive their respective shares of such *Wuttun* direct from the Government Treasury, they should be separately assessed to the Income Tax, each upon his own Share. The assessment in such case should not be made in the aggregate upon the total amount of

No. 33.

Wuttun,

Co-sharers in, under what circumstances to be separately assessed.

Act XXXII of 1860.
Schedule 4.
Section C.

the *Wuttun*.

WHEN any portion of the Income of a Zamindar in the Presidency of Bombay is payable by an Officer of Government to Carcoons entertained on account of such Zamindar,

No. 34.

Zamindars,

Income actually received by, in Bombay Presidency to be assessed after deducting allowance of Carcoons.

Income Tax. The assessment upon the Zamindar should be made under Schedule 4 of Act XXXII of 1860, and the Rules relating to that Section.—

(Financial Department Order, No. 465, dated the 10th January 1861.)

THE tenure of the *Khote* in Villages in the Presidency of Bombay which are entirely *Khotee*, in so far as the Government is concerned, does not fall within the provisions of Section CXXX, Act XXXII of 1860, which applies only to

No. 35.

Khotes

In Bombay Presidency how to be assessed.

Ryots and others in occupation of land for agricultural purposes and actually engaged in the cultivation or depasturing of the same. The land which the *Khote* in such

Villages holds in his own management is not occupied by him direct from Government but from himself, seeing that as hereditary lease-holder he engages, where this is the case, with Government for the revenue of the Village in the lump. Whatever profits therefore such *Khote* derives from his lease he should return under Schedule 1, in accordance with Rule 4, Section XCVII of the Act.

Act No. XXXII of 1860.
Section CXXX.
Schedule 1, Rule 4.
Section XCVII.

DHAREKURREES, when actually engaged in the cultivation or depasturing of their lands should be treated with reference to Section CXXX, Act XXXII of 1860, and when they only receive the rents of such lands, they should be treated in accordance with Section XCVII, Rule 4, of the Act.—(*Financial Department Order, No. 682, dated the 21st January 1861.*)

No. 36.

Dharekurrees
In Bombay Presidency how to be assessed.

Act XXXII of 1860.
Section CXXX
and
Section XCVII, Rule 4.
dated the 21st January 1861.

In making a deduction for the repairs of a House under Section CXXXII, Act XXXII of 1860, the Assessor may allow a sum equal to six months' rent to be deducted in any one of three years, if such sum shall have been actually expended in repairs during the year for which the deduction is made. Thus, in a House rented at 50 Rupees per month, if repairs were executed to the extent of 300 Rupees, a deduction would be allowed to that amount, but if the whole amount were taken in the first of the three years, no further deduction would be allowed during the next two succeeding years. In like manner, if a smaller sum than 300 Rupees were claimed to be deducted for repairs in the first of the three years, in the next two succeeding years no greater sum than the difference between the sum so claimed and 300 Rupees would be allowed.—(*Financial Department Order, No. 901, dated the 25th January 1861.*)

No. 37.

House.
Deduction for repairs of.

Act XXXII of 1860.
Section CXXXII.

ENDOWMENTS for the support of Schools, unless they are for the education of the poor and indigent, should not be exempt from the Income Tax.—(*Financial Department Order, No. 1049, dated the 30th January 1861.*)

No. 38.

Schools.
Endowment for support of.

Act XXXII of 1860.
Section CXXXIII.

THE exemption contained in Section CXXX, Act XXXII of 1860, does not extend to a Ryot who enjoys any income or profits other than what he derives from the occupation of land. The profits arising to such Ryot from the land occupied by him, although the rent which he pays for the land does not amount to 600 Rupees per annum, should be returned and taken into consideration in determining the aggregate of such Ryot's income, with a view to decide whether he is exempt from taxation under Section CXVI, or whether he is liable to be charged with duty at the rate of only 2 per

No. 39.

Ryot
Possessing income other than from land, how assessable.

Act No. XXXII of 1860.
Section CXXX.

Cent. under Section CVII of the Act or otherwise.—(*Financial Department Orders, No. 10,980, dated 2nd November 1860, and No. 781, dated 21st January 1861.*)

No. 27.

Fort William, the 5th February 1861.

Notification.—The services of Colonel R. Baird Smith, C. B., Master of the Calcutta Mint, are placed temporarily at the disposal of the Home Department for special service.

Captain H. Hyde, Inspector of Public Works Accounts, will officiate as Master of the Calcutta Mint, retaining charge of his own Office, during the absence of Colonel Smith, or until further orders.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

GENERAL ORDERS BY HIS EXCELLENCY THE GOVERNOR GENERAL OF INDIA.

Camp Secmanabad, the 26th January 1861.

No. 20A. of 1861.—His Excellency the Governor General is pleased to direct the publication for general information of the following Resolution:—

RESOLUTION.—Read Memorandum of the Military Finance Department, No. 2785, of the 29th October 1860, by Colonel Palfour, C. B.

Read Memorandum on the Military Establishment of the Pegu and Tenasserim Provinces, at pages 9 to 17 of the printed Report on British Burmah, by R. Temple, Esq., C. B., and Lieutenant-Colonel Bruce, C. B., dated 15th December 1860.

The present strength of the Military Force in Pegu is given in these papers as follows, viz:—

Three Horse Batteries and six Companies of Artillery, two Companies of Sappers and Miners, twelve Regiments of Infantry, European and Native, with the proportion of Staff and Establishments, Ordnance, Commissariat, and Medical, and two Steamers held in reserve for the transport of Troops, the whole being maintained at an annual cost of about Rupees (64,65,000) sixty-four lacs and sixty-five thousand.

2. With an organized Police Force, such as is intended to be maintained in the Province, it is considered desirable and practicable to withdraw the Troops entirely from the minor Stations, as well as the Outposts occupied at present by the Pegu Sapper Battalion, and to concentrate the Military Forces at the four principal Stations, viz. Rangoon, Moulmein, Tonghoo, and Thyatmyo.

3. This arrangement admits of a very considerable reduction of the Forces now in Pegu, and the following Establishment will for the future be maintained, viz:—

One Horse Battery, and two Reserve Companies of Artillery.

Two Regiments European Infantry, and four Regiments of Native Infantry, with a due propor-

tion of Staff, Establishments, and Stores, the estimated cost of which is Rupees (29,95,000) twenty-nine lakhs and ninety-five thousand, showing a saving of about (35) thirty-five lakhs of Rupees annually on the present Establishment.

4. This Force will be divided amongst the four Stations named, in the following proportion :—

Rangoon.—One Company Artillery, one Wing European and one Regiment Native Infantry.

Moulmein.—One Regiment Native Infantry.

Tonghoo.—One Company Artillery, with four Mountain Guns attached, for Pony Draught, one Wing European and one Regiment Native Infantry.

Thyetmyo.—One Horse Battery, one Regiment European and two Regiments Native Infantry.

The Troops will accordingly be withdrawn from the following Stations, *viz.* :—

“Pegu, Prome, Tavoy, Henzada, Shoneggyeen, Bassein, Meeoung, Mergui, and Meeuday.”

Under arrangements which will be concerted between the Commissioner of Pegu and the Major General Commanding the Pegu Division, all the Force in excess of the Establishment to be thus maintained will be withdrawn to its own Presidency, under instructions which will be communicated to the Authorities in Pegu by the Madras Government.

5. The Horses of the two Batteries which are to be withdrawn from Pegu will not, however, be sent to Madras. The Battery to be retained at “Thyetmyo” is to be completed with the best Horses of the other two Batteries, and a surplus, calculated at the ordinary number of Remounts for two years, will also be attached to this Battery. A sufficient number of Horses are to be sold off for the Mountain Guns at Tonghoo, and the remainder are to be sold as soon as practicable.

6. The Mountain Guns will hereafter be provided with Pony Draught by local purchase, as casualties occur amongst the Horses.

7. The Government of Madras is requested to decide whether the Head-Quarters of the Battalion of Artillery shall be retained in Pegu or sent to Madras, and they will also make such provision for the extra Attendants and for maintaining the Harness, &c., with the Mountain Train as may be deemed necessary.

8. All the Native Regiments in excess of four, (including the Pegu Sapper Battalion), which are to be maintained for the present, will be withdrawn by the Madras Government in communication with the Local Authorities in Pegu. The men of the Regiments thus withdrawn, if passed by a Medical Committee as healthy and efficient Soldiers, are to be allowed to volunteer for the three Line Corps remaining in Burmah to such extent as will give the latter a temporary additional Establishment of 200 Privates, with a due proportion of Non-Commissioned Officers, provided the total strength is not thereby increased beyond 800 Privates per Regiment. The families of men so volunteering will, if willing to go, be forwarded at once to Burmah at the Government expense; and on the eventual withdrawal of these Regiments, the men will be permitted to rejoin their original Corps should they desire to do so. But in event of Government adopting the suggestion of the report for raising Local Regiments for service in Burmah, the men so volunteering will have a preference. Their places are not to be filled up in the mean time in the

Regiments from which they volunteer. The results of the volunteering will be separately reported by the Major General Commanding, for the information of the Government of India.

9. The Madras Government is requested to communicate with the Commissioner of Pegu and with the Military Finance Commission on the subject of the proposal at page 13 of the printed Reports, and to favor the Government of India with its opinion on the financial and other bearings of the proposition that the Native Troops to be retained in the Provinces to the East of the Bay of Bengal should consist of Local Corps belonging to the Madras Army, and under the orders of the Commander-in-Chief of that Presidency.

10. The diminution of the Force will admit of a considerable and proportionate reduction of the Staff and of the Ordnance, Commissariat, Medical, and Pay Departments, and also of Camp Equipage, Cattle, Bearers, &c., and the Government of Fort St. George is requested to take this matter into consideration, and to give effect, without delay, to such measures of reduction as may be practicable.

11. The number of Pieces of Ordnance now maintained in the Province will be reduced at least to the extent proposed in the Report, and those to be kept up for the future will be re-distributed in such proportion and in such localities as may be fixed upon by the Major General Commanding the Division, in communication with the Commissioner.

12. All the Ordnance Stores in the Province being largely reduced, the provision of a suitable Arsenal will be facilitated, and the Commissioner, in communication with the Military Authorities and Department Public Works, will be able to submit Plans for a proper Building for the Ordnance Department properly protected.

13. The Ordnance Depôts at Moulmein, Shoneggyeen and Bassein will be abolished. That at Meeuday will be removed to Thyetmyo, and the establishment of this, as well as of the Depôt at Tonghoo, will be reduced by the withdrawal of all Artificers, the Depôt being placed under the Officers Commanding the Artillery at those Stations, with a suitable allowance and a few Lascars.

14. If necessary, the Madras Government will make some addition to the Regimental Artificers sufficient to keep up the extra Pieces of Ordnance, and will allow the Officer Commanding the Artillery to appoint at Thyetmyo and Tonghoo any Warrant Officer or Sergeant of the Ordnance Department, whose services may be found desirable to render the Establishment there efficient.

15. The reductions thus carried out in the Military Forces in Pegu will, in a great measure, obviate the necessity of executing some of the Public Works for the accommodation of the Troops now in contemplation, and thus render it less difficult to carry out the proposed reductions in the Public Works Department. That Department will also be relieved, for the future, from the duty of providing accommodation for the Native Troops, the arrangements for which will be left in the hands of Commanding Officers of Regiments under rules which will be laid down for their guidance by the Local Authorities in communication with the Madras Government.

16. All the other suggestions contained in the Report and Memorandum above referred to are approved, and the necessary orders for carrying them out will be issued by the several Authorities concerned.

In closing this Resolution the Governor-General desires that the cordial thanks of the Government of India may be conveyed to the Officers upon whose careful and well-judged suggestions the Resolution is founded.

The Mission entrusted by the Governor-General to Colonel G. Balfour, c. s., President of the Military Finance Commission, R. Temple, Esq., c. s., President of the Civil Finance Commission, and Lieutenant-Colonel H. Bruce, c. s., one of the Police Commission, was one which the recent services of these Officers in the preparation of measures of economical reform and their thorough acquaintance with the objects and views of the Supreme Government well qualified them to perform, as the clear and practical reports which have been submitted, singly or jointly, fully prove. Lieutenant-Colonel A. Phayre, the Commissioner of Pegu and Governor-General's Agent, and Major-General J. Bell, Commanding the Pegu Division, have given aid quite as valuable towards the attainment of the desired object, and the Government of India is indebted to these Officers for the prompt and efficient manner in which, whilst duly regarding the claims of the Province under their charge, they have furthered the interests of the State at large.

The experience and sound judgment of the Commander-in-Chief of Madras, Lieutenant-General Sir Patrick Grant, k. c. s., have been of material assistance in combining a scheme of reduced Military expenditure with efficiency in the Eastern Provinces, and to His Excellency, as also to the late Commissioner of Tenasserim, Captain Hopkinson, and to the Officers at the Head of the Military and Public Works Departments in the Eastern Provinces, the Governor-General desires to offer his acknowledgment of their valuable services.

Camp Piptode, the 28th January 1861.

No. 21 A. of 1861.—The services of Lieutenant J. J. Boswell, of the 69th Regiment Native Infantry, are placed at the disposal of the Foreign Department with the Governor General.

Camp Piptode, the 28th January 1861.

No. 22 A. of 1861.—His Excellency the Governor General is pleased to confer the following Rewards on the under-mentioned men of the 1st Cavalry, Hyderabad Contingent, in consideration of their faithful and zealous service to the State in 1857 :—

Ressaidar Mirza Unwar Ali } 1st Class Order
Beg } of Merit.

Duffadar Kassim Hoossain } 3rd Class Order
Beg } of Merit.

Camp Kylwarra, the 29th January 1861.

No. 23 A. of 1861.—His Excellency the Governor General is pleased to make the following appointment in the Punjab Irregular Force, to fill an existing vacancy :—

6th Punjab Infantry.

Captain W. D. Hoste, of the 55th Regiment Native Infantry, to be Commandant, in the room of Captain Keyes, transferred to the 1st Punjab Infantry.

Camp Kylwarra, the 29th January 1861.

No. 24 A. of 1861.—The services of Lieutenant H. A. W. Waterfield, of the 27th Regiment Native Infantry, doing duty with the 14th Punjab Infantry, are placed at the disposal of the Government of the Punjab, for employment in the Punjab Police Force.

Camp Ghoomwarra, the 31st January 1861.

No. 25 A. of 1861.—His Excellency the Governor General is pleased to appoint Assistant Surgeon David Hood, M. D., to the Medical charge of the Haupper Stud, in combination with his other duties as Civil Assistant Surgeon of Boolundshuhur.

R. J. H. BIRCH, Major-General,
Secy. to the Govt. of India,
with the Governor General.

MILITARY DEPARTMENT.

Fort William, the 5th February 1861.

No. 81 of 1861.—The following Resolution of Government in the Military Department is published for general information :—

Military Department, the 28th January 1861.

READ Military Letter from the Right Hon'ble the Secretary of State for India, No. 389, dated 24th October 1860, paragraphs 7 and 8, regarding the expenditure of the Commissariat Department for 1858-59.

Read Report of the Military Finance Commission, No. 3309, dated 28th December 1860.

RESOLUTION.—1. The Bengal Commissariat expenditure of 1858-59 amounted to little short of four Millions Sterling, and a hope was expressed by

the Right Hon'ble the Secretary of State, in reviewing the Report, that the result of the investigations of the Military Finance Commission would enable the Government of India to bring this expenditure, which he justly characterizes as "enormous," within reasonable limits.

2. It appears from the Report of the Military Finance Commission, now before Government, that the total Commissariat expenditure of 1858-59 was for all India upwards of £6,730,000. This has been closely approached by the expenditure of 1859-60, which was £6,470,000, and the expenditure of the current year will also appear excessively high, not owing entirely to the actual charges of the year, but partly to the settlement of arrear charges of former years.

3. The Military Finance Commission bear testimony to the exertions of the Commissaries General, and of many of their Subordinates, to reduce these enormous charges, and they bring to notice that the power to do so rests only in part with the Officers of the Commissariat Department.

4. This is greatly owing to the system whereby a variety of miscellaneous charges have been imposed on the Commissariat Department, over which the Commissary General and the Executive Officers of the Department could exercise little or no direct control; the Commissariat Department in such cases being simply bound to comply with the requisitions of other Departments, whereby the Commissariat disbursements have been greatly enlarged, and the enormous expenditure classed under the head "Commissariat" has been viewed as if incurred to the full extent for its own Departmental purposes and under its own Departmental direction and control.

5. It is resolved, therefore to relieve the Commissariat Department from bearing the entire responsibility of this large miscellaneous expenditure, and to place on those who originate the demands the responsibility for the extent of their requisitions, thereby confining the responsibility of the Commissariat Department to disbursements proper to those specific services for which the Commissary General directly incurs expenditure on account of his own Department, and to the rates at which the demands of other Departments are met. The expenditure incurred on account of supplies to other Departments, as well as the payments made by the Commissariat for supplies directly procured by other Departments, will hereafter be exhibited separately in the accounts.

6. With a view to check the supplies of Barrack Furniture and Barrack conveniences, to be provided by the Commissariat Department, their Excellencies the Commanders-in-Chief in India and of the Armies of Madras and Bombay will be requested to cause an Estimate of Barrack requirements for the Troops to be at once prepared by the Quarter Master General of the Army for the remaining portion of this year and for the year next ensuing, the same being transmitted to the respective Commissaries General for incorporation in their Estimates. Further, to control expenditure, an Estimate of Barrack expenditure will in future be prepared by the Executive Commissariat Officer and laid monthly before the Commanding Officer of the Station, with such remarks thereon as the Commissariat Officer may think necessary

to offer. This Estimate is to be thoroughly examined and reviewed by the Commanding Officer before being ordered to be complied with, and at the end of each month the actual expense incurred on account of these supplies is to be submitted to the same Officer for his examination and approval, which he will record on the documents themselves, making a written report in cases of disapproval.

7. The documents thus authenticated are to be forwarded as vouchers with the accounts of the Supplying Officer, and it is to be understood that the responsibility for the supplies, as well as for the attended expenditure, will rest with the Commanding Officer until finally recognized and passed by the Audit Department, the responsibility for the rates at which the supplies have been made resting on the Commissariat Officer.

8. A similar course is to be pursued in regard to Hospital supplies.

9. Each Medical Officer is to submit a monthly Estimate of his probable demands, as respects quantities, the rates at which the articles are procurable being affixed thereto by the Local Commissariat Officer, the respective responsibilities of these Officers being as above indicated in the case of Barrack supplies.

10. At the end of each month a Statement of the actual expenditure incurred on the Estimate is to be submitted to the Medical Officer, who, after comparing it with the Estimate, will signify his approval or otherwise.

11. These documents will then be submitted to the Deputy Inspector-General, who, after careful scrutiny as to the propriety of the quantities and the charges, will record his opinion, thus enabling the Auditor of Commissariat Accounts to verify the charges and fix responsibility wherever necessary.

12. In the same manner all expenditure incurred by any Department, on the requisition of any Officer, will be submitted by the Head of the Department for the approval of that Officer, who will signify such approval by attaching a Certificate to that effect under his own signature, and the responsibility for the expenditure, with the exception of the rates as above stated, will rest with him until the charge is finally admitted by the Audit Department.

13. Thus the responsibility for charges for supplies incurred by the Commissary General for other Departments will be equitably distributed between the Commissariat Department and the Officers who make the demand.

14. The Commissary General and the Examiner of Commissariat Accounts will, in communication with the Military Finance Department, issue to the Authorities under their control such subsidiary orders as may be necessary to give effect to the arrangements for ensuring the strict economy herein enjoined.

15. His Excellency the Commander-in-Chief in India will be requested to impress on all Officers under his control the necessity for exercising the most careful supervision over the demands made by them on the Commissariat, and to explain fully the system now ordered. A similar request will be conveyed through the Governments of

Madras and Bombay to the Commanders-in-Chief of those Presidencies.

ORDERED, that a copy of the above be transmitted to the Authorities and Departments named in the margin, for their information, and for the adoption of the measures necessary to ensure economy.

No.	
950	Government, Fort St. George.
951	" Bombay.
952	" Bengal.
953	" N. W. P.
954	" Punjab.
955	Chief Commissioner of Oude.
956	Commissioner of Pegu.
957	" of Napore.
958	Foreign Department.
959	Quarter Master General of the Army.
960	Commissary General.
961	Inspector-General of Ordnance.
962	Principal Inspector-General, Medical Department.
963	Superintendent of Army Clothing.

No. 82 of 1861.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant the Hon'ble Frederick Barnewall Esq., of the 2nd European Bengal Fusiliers } For two years, under the old Regulations.

No. 83 of 1861.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Artillery and Cavalry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service, and promoted to the Rank of Lieutenant and Cornet respectively, leaving the dates of their Commissions to be adjusted hereafter :—

Date of Arrival at
Port William.

Artillery.

Mr. George Swinley ... 31st January 1861.

Cavalry.

Mr. Philip Hamond, B. A. ... 31st January 1861.

No. 84 of 1861.—The following Extract from the *London Gazette*, of the 21st December 1860, is published for general information :—

War Office, the 21st December 1860.

BREVET.

The Commission as Brevet Major of Captain and Brevet Major Henry Otway Mayne, of the 6th Regiment Madras Cavalry, has been antedated to the 24th March 1858.

The Commission as Brevet Lieutenant-Colonel of Captain and Brevet Lieutenant Colonel William E. Evans, 1st Bombay European Fusiliers, has been antedated to 1st April 1857.

No. 85 of 1861.—The under-mentioned Officers have reported their return from England :—

Date of Arrival at
Port William.

Major and Brevet Lieutenant-Colonel K. Young, c. b., 50th Regiment Native Infantry, Judge Advocate General	...
Brevet Major T. S. Horsburgh, 32nd Native Infantry	...
Brevet Major C. P. Lane, 3rd European Light Cavalry	...
Captain G. Ward, 5th European Light Cavalry	...
Captain C. V. St. J. Law, 11th Native Infantry	...
Captain C. S. Fowle, 22nd Native Infantry	...
Second Captain J. Y. Worthington, Artillery.	...
Brevet Captain A. M. Mackenzie, 56th Native Infantry	...
Lieutenant J. S. Robinson, 1st European Light Cavalry	...
Lieutenant A. H. Thomson, 8rd European Regiment	...
Lieutenant J. A. Brereton, 33rd Native Infantry	...
Lieutenant F. M. Leslie, 53rd Native Infantry	...
Assistant Surgeon F. J. Earle, Medical Department, Civil, Purneah, on leave for fifteen months from the 25th November 1859	...
Assistant Surgeon W. F. Clark, Medical Department	...

31st January 1861.

No. 86 of 1861.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs :—

Captain Gerald Augustus Frederick Hervey, of the Invalid Establishment } For three years, under the old Regulations.

F. D. ATKINSON, Major,

Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 18.

Head-Quarters, Camp Jubbulpore,

The 16th January 1861.

Notification.—The appointment by the Lieutenant-Governor of the Punjab, of Captain F. G. Stainforth to officiate as Executive Engineer of the 3rd or Rawul Pindie Division of the Lahore and Peshawar Road, from the 27th November to 7th December 1860, is confirmed.

No. 19.

The 23rd January 1861.

Transfers.—Mr. W. B. Harington, Assistant Engineer, First Class, is transferred from Oudh to Punjab. He will proceed to Lahore and report himself to the Chief Engineer.

No. 20.

Camp Schore, the 25th January 1861.

Lieutenant H. R. Faber, of the Madras Engineers, Assistant Engineer, Second Class, is transferred from Hyderabad to Nagpore, where he will join without delay.

No. 21.

Notification.—Captain G. Sim, Consulting Engineer, to be also Under-Secretary to the Government of the Punjab in the Public Works Department (Railway Branch).

No. 22.

Camp Sleemanabad, the 26th January 1861.

Appointment.—Major J. Harley Maxwell, Officiating Chief Engineer of Nagpoor, is appointed permanently to that post, with effect from the 5th instant.

No. 23.

Camp Piprode, the 28th January 1861.

Notification.—Surgeon H. M. Cannon, M. S., having been placed at the disposal of this Department for the purpose of superintending the building of Jails in Oudh, will, whilst so employed, have the position and salary of a Non-Military Executive Engineer of the Second Class.

No. 24.

Promotion.—Captain T. W. Marten, Her Majesty's 7th Fusiliers, Probationary Assistant Engineer, attached to the 4th Division, Lahore and

Peshawur Road, is promoted to the Grade of Second Class Assistant Engineer, with effect from the 14th January 1861.

No. 25.

Transfers.—Captain A. G. Priestly, Executive Engineer, Second Class, in charge of the Gwalior Division, is transferred to Benares; and Major Julian St. John Hovenden, Executive Engineer, Third Class, in charge of the latter Division, will proceed to Gwalior and assume Executive charge of that Division.

No. 26.

Camp Kylwarra, the 29th January 1861.

Notification.—Brevet Captain C. Murray, Commanding Sebundy Sappers and Miners, Darjeeling, is relieved from his Office of Assistant Engineer in this Department.

No. 27.

Camp Subagunge, the 30th January 1861.

Transfers.—Mr. W. Hall, C. E., Executive Engineer of 3rd Division, Grand Trunk Road, in the North-Western Provinces, is transferred to the 6th Division.

Captain C. B. Stuart, absent on leave, is transferred from the 6th to the 3rd Division. Captain A. W. Owen, now officiating for Captain Stuart in the 6th Division, will relieve Mr. Hall and officiate in the 3rd Division.

H. YULE, *Lieut.-Col.,*
Secy. to the Govt. of India,
with the Govr. Genl.

No. 21.

Fort William, the 5th February 1861.

Notifications.—Notification No. 305, of the 18th December 1860, appointing Mr. R. Park a Temporary Assistant Overseer in the Public Works

Department, and posting him to the Dinapore Division, is hereby cancelled.

No. 22.

The promotion of Lieutenant C. Fraser, of Her Majesty's 13th Foot, to the Grade of Assistant Engineer, 2nd Class, published in Notification No. 176, dated 9th August 1860, will have retrospective effect from the 14th September 1859.

No. 23.

Appointment.—Probationary Assistant Overseer W. R. Chill, attached to the Agra and Bombay Road, is appointed permanently to the Public Works Department as an Assistant Overseer, with effect from the 11th November 1860.

A. G. GOODWYN, Major,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 11B.

APPOINTMENTS.—*The 31st January 1861.*—Mr. J. F. Lynch, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Bettiah, and to exercise the full powers of a Magistrate in Chumparun.

Moulavy Mooffeezooddeen, Law Officer of Moorshedabad, is vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, in that District.

The 1st February 1861.—Mr. W. S. Seton-Karr, Officiating Secretary to the Government of Bengal, to be Secretary to the Government of Bengal.

Mr. F. A. Lushington, Officiating Civil and Sessions Judge of Tirhoot, to be Civil and Sessions Judge of that District.

Mr. V. H. Schaleh to be Civil and Sessions Judge of Jessore.

Mr. A. R. Thompson to be a Magistrate and Collector of the First Grade in Rajshahye.

Baboo Ramnarain Samoodah, Deputy Magistrate and Deputy Collector of Bancoorah, is transferred to Bardwan, in which District he will exercise the powers of a Covenanted Assistant to a

Magistrate, under Regulations XIII. of 1797 and IX. of 1807.

Reverend G. Kerry to be a Marriage Registrar in Calcutta.

LEAVE OF ABSENCE.—*The 31st January 1861.*—Mr. T. Tweedie, Deputy Magistrate and Deputy Collector of Jessore, for fifteen days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATIONS.—*The 30th January 1861.*—The Ferry at Dum-Dumah, in the Sub-Division of Kalechgunge, is declared Public, under Regulation VI. of 1819.

The 31st January 1861.—The Lieutenant-Governor has been pleased to sanction the formation of a Sub-Division in the District of Champaran, to be called the Sub-Division of Bettiah, and composed of the following Thannahs, with its Head-Quarters at Bettiah, viz:—

Bettiah.

Bagha.

Bunjarea.

The 1st February 1861.—Mr. H. W. Alexander, of the Civil Service, reported his return to the Presidency on the 31st ultimo.

H. BELL,
Under-Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 525.

APPOINTMENTS.—*The 2nd February 1861.*—All Executive Engineers of Divisions in the Department of Public Works in Bengal, and all other Officers holding independent charges in that Department, who are entrusted with the payment of Salaries or Wages without audit, are hereby appointed to be Special Assessors of the Income Tax, under Section XXXI., of Act XXXII. of 1860.

Overseer Serjeant P. Robson, who has been transferred by the Government of India in the Public Works Department, under date the 25th ultimo, to Bengal, has been posted temporarily to the Presidency Division.

C. B. YOUNG, Lieut. Colonel,
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

POLICE (MILITARY) DEPARTMENT.
No. 32A.

Camp Allahabad, the 21st January 1861.

Leave of absence for two months, to visit the Presidency, preparatory to applying for leave to England, on Medical Certificate, is granted to Captain J. Cockerell, Commandant of the Benares Divisional Police Battalion, from the date on which he may avail himself of the same.

No. 43A.

Camp Barout, the 24th January 1861.

Leave of absence for six months on Medical Certificate is granted to Lieutenant S. A. T. Judge, Officiating Commandant of the Mundlah District Police Battalion, to visit Mirzapore and Benares.

No. 45A.

Camp Gopeegunge, the 25th January 1861.

Six days' leave of absence, from the 3rd proximo, is granted to Mr. Braybrooke, Adjutant of the Seonee Military Police Battalion, to enable him to rejoin his appointment, in extension of the privilege leave granted to him in Orders of the 25th November last, No. 968A., and subject to the conditions of the Rules applicable to the case.

REVENUE DEPARTMENT.

No. 64A.

Camp Jhoosee, the 22nd January 1861.

Fifty-three days' leave of absence, under Section V. of the Uncovenanted Service Leave Rules, is granted to Mr. J. L. Thornton, Deputy Collector of Baitool, in extension of the leave under that Section granted to him in Orders of the 3rd November last, No. 872.

No. 69A.

Camp Sydabad, the 23rd January 1861.

Privilege leave of absence for one month, under Section VII. of the Absentee Rules for the Uncovenanted Service, is granted to Meer Torab Ally, Deputy Collector of Bijnour, from the date on which he may avail himself of it.

No. 74A.

Camp Barout, the 24th January 1861.

Mr. William Kaye, Assistant to the Collector of Mynpoory, is invested with the powers of a Deputy Collector under Act X. of 1859.

No. 82A.

Mr. S. Man, Deputy Collector in Gurbwal, is appointed to be Deputy Collector in Kumaon, in succession to Mr. J. W. Clisholm, and is placed in charge of the Almorah Treasury.

Jyekissen Josee, Deputy Collector employed on settlement duty in Gurbwal, is appointed to be Deputy Collector of that District, in succession to Mr. Man.

GENERAL DEPARTMENT.

No. 112A.

Camp Barout, the 24th January 1861.

Mr. G. F. Harvey received charge of the Office of Commissioner of the Agra Division from Mr. A. Ross on the 11th January.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COURT,
Secretary to Government, N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

PUBLIC WORKS DEPARTMENT.

No. 125.

The 23rd January 1861.

Under instructions from the Supreme Government, the Hon'ble the Lieutenant-Governor has been pleased to appoint all Executive Engineers, Superintendents of Works, and other Officers holding independent charges in the Public Works Department, entrusted with the payment of Salaries or Wages *without* audit, to be Special Assessors of the Income Tax, under Section XXXI. of Act XXXII. of 1860.

No. 162.

The 26th January 1861.

The Executive Engineer, Sealkote Division, will make over charge of the Public Buildings at the Civil Stations between the Ravee and Jhelum Rivers, and the Executive Engineer, Peshawur Division, the Rest-Houses at Khyrabad and Hussun Abdul, to the Officers of the Lahore and Peshawur Road, who will also have charge of the Rest-Houses that may hereafter be built on that line of road, executing the ordinary repairs, &c., thereto.

GENERAL DEPARTMENT.

No. 144.

The 24th January 1861.

Transfers.—Sub-Assistant Surgeon Rum Soonder Ghose is transferred from Leia to Umritsur, and directed to proceed at once.

No. 145.

Sub-Assistant Surgeon Samuel Pollock Johns is transferred from the Umritsur to the Leia Dispensary, but will remain at his post until relieved by Sub-Assistant Surgeon Ram Soonder Ghose.

Erratum.—In Punjab Orders dated 10th October 1860, announcing certain promotions, for Lieutenant G. F. J. Lewin, read Captain G. F. J. Lewin.

R. H. DAVIES,
Secretary to Govt., Punjab.

MILITARY DEPARTMENT.

No. 19.

The 24th January 1861.

The Regimental Order by Captain C. J. Godby, Commanding 4th Punjab Cavalry, dated 18th February 1860, directing Lieutenant F. Hammond, doing duty, to receive charge of the Adjutant's Office, in addition to his other duties, is confirmed.

No. 20.

The 25th January 1861.

On the recommendation of the Major General Commanding the Lahore Division, the Officer Commanding at Mooltan is authorized to supply Tents, in the proportion of one to every eight families, for the accommodation of women and children proceeding from Mooltan to Wazirabad *via* Jhang.

No. 92.

The 25th January 1861.

Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay-Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Department of Audit and to the parties concerned:—

NAMES OF CLAIMANTS.	Age.			Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made.			Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pensionable.
	Years.	Months.	Feet.					Names.	Rank.	Last Corps.					
Futubano ...	32	0	4	6	Mussulmani.	Fair. No marks; rather young.	Village Malick, District Nowshera, Pergunnah Nowshera.	Wife ...	Peer Buksh. Naick.	3rd Punjab Infantry.	4th May 1860.	1st Oct. 1860.	3-8	Life.	Meerut.
Mamooes ...	80	0	5	6	Zarol ...	A white bearded decrepid old man. A sword cut from shoulder blade to elbow of left arm. Has slight sword cut on right arm.	Village Bugnote, Pergunnah Nowshera, District Nowshera.	Father ...	Hushmutt.	Havildar.	Ditto ...	Ditto ...	4-8	Ditto	Ditto.

G. HUTCHINSON, Major,
Offg. Secretary to Government, Punjab.

Opium Notification.

NOTICE is hereby given, that the Second Sale of Opium, the provision of 1859-60, will be held at the Exchange Hall, on Wednesday, the 6th of February 1861, at 11 A. M., and will comprize 1,780 Chests, viz:—

Behar Opium	...	...	...	1,220
Benares ditto	...	...	...	560
Total Chests				1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 10th November 1860, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 11th and 21st February 1861 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 11th February 1861, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 21st February 1861.

4. In addition to the quantity above advertised for Sale, the following quantities, more or less, of Behar and Benares Opium of 1859-60 will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Thursday, 7th March 1861	1220	560	1780
Ditto Wednesday, 10th April	1220	560	1780
Ditto Wednesday, 8th May	1220	560	1780
Ditto Monday, 10th June	1220	560	1780
Ditto Monday, 8th July	1220	560	1780
Ditto Monday, 5th August	1220	560	1780
Ditto Monday, 9th September	1220	560	1780
Ditto Monday, 7th October	1220	560	1780
Ditto Wednesday, 6th Nov.	1220	560	1780
Ditto Thursday, 6th December	1244	601	1845
	12224	5641	17865

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

Fort William,
The 2nd January 1861. }

Opium Notification.

NOTICE is hereby given, that the Third Sale of Opium, the provision of 1859-60, will be held at the Exchange Hall, on Thursday, the 7th of March 1861, at 11 A. M., and will comprize 1,780 Chests, viz:—

Behar Opium	...	...	...	1,220
Benares ditto	...	...	...	560
Total Chests				1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 10th November 1860, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd March 1861 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Tuesday, the 12th March 1861, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Friday, the 22nd March 1861.

4. In addition to the quantity above advertised for Sale, the following quantities, more or less, of Behar and Benares Opium of 1859-60 will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 10th April 1861	1,220	560	1,780
Ditto Wednesday, 8th May	1,220	560	1,780
Ditto Monday, 10th June	1,220	560	1,780
Ditto Monday, 8th July	1,220	560	1,780
Ditto Monday, 5th August	1,220	560	1,780
Ditto Monday, 9th September	1,220	560	1,780
Ditto Monday, 7th October	1,220	560	1,780
Ditto Wednesday, 6th Nov.	1,220	560	1,780
Ditto Thursday, 6th December	1,244	601	1,845
	11,901	5,081	16,982

By Order of the Board of Revenue,

H. B. DEVEREUX,
Offg. Junior Secretary.

Fort William,
The 29th January 1861. }

Notice.

HINDOO HOLIDAYS IN FEBRUARY 1861.

THE General Treasury will be closed on Thursday the 14th and Friday the 15th February 1861 on account of the Hindoo Holidays Sree Panchomy.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY, }
The 22nd January 1861. }

Notice.

BANKERS and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. PERRY,
Offg. Superintendent.

SUPDT. OF STAMPS' OFFICE, }
The 13th December 1860. }

Calcutta Stamp Office.

The 22nd December 1860.

WITH reference to the present applications made to this Office for the impressment of Stamps on executed Instruments, the attention of the Public is directed to Section III. of the new Stamp Act, which enjoins a minimum penalty of One Hundred Rupees on persons making, executing, or signing Deeds, Instruments, and Writings engrossed on unstamped or insufficiently stamped Paper. Parties are accordingly requested to send their documents to be stamped before execution, as they can only be impressed after signature, on *proof* that the omission arose from "accident, ignorance, inadvertence, or from other unavoidable cause," and upon payment of the penalties specified in Clause 2, Section XIII. of the said Act.

G. B. HAMPTON,
Collector of Stamps.

Notice.

THE Public are hereby informed that, from this date, the power of endorsing documents protecting Salt, according to the provisions of Section XLVII. Regulation X. of 1819, has been withdrawn from the following Chowkies of the Jellalore Division:—

Chowkey Chomeok,
" Errinch,
" Bahiree,
" Contai.

At the following two new Stations documents protecting all Salt passing by or near those Stations must be examined and endorsed under the conditions of Section XLVII., Regulation X. of 1819:—

Bhailghur.—On the South bank of the Bogdah.
Hidgelee Point.—On the left bank of the Russulpore River.

A. MONEY,
Controller.

OFFICE OF CONTROLLER OF }
GOVT. SALT CHOWKIES. }
The 29th December 1860. }

Dalhousie Sanatorium,—Punjab.

SALE BY PUBLIC AUCTION OF BUILDING SITES.

ON or about the 28th February will be sold by Public Auction at Dalhousie the available Building Sites in that Sanatorium, at an upset price of Rupees fifty per Acre. All intending purchasers to attend at the Auction, or to appoint Agents to bid for them. The value of the Lots to be paid to the undersigned within one month from the date of Sale.

It is to be clearly understood that the Rules framed by Government for the Sanatorium will be binding on all purchasers of Sites.

About fifty Sites will be put up to Auction.

G. A. CRASTER, *Captain,*
Executive Engineer.

NOORPORE, }
January 3rd, 1861. }

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

CALCUTTA UNIVERSITY.

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ENTRANCE EXAMINATION, 1860.

LIST OF PASSED CANDIDATES ALPHABETICALLY ARRANGED.

First Division.

Abdool Kadir	... Mudrissa College.
Baney Madub Dey	... Colootollah Branch School.
Bhoobun Mohun Dutt	... Teacher, Ranaghat School.
Bhoobun Mohun Lahooray	... Medical College.
Bhoobun Mohun Porel	... Calcutta Free Church Institution.
Blumhardt, J. F.	... Private Student.
Cally Churn Banerjee	... Calcutta Free Church Institution.
Cally Prosono Mookerjee	... Private Student.
Charu Chunder Dutt	... Hindu School.
Chunder Coomar Doss	... Burrisaul School.
Chunder Coomar Roy	... Barrackpore School.
Chunder Nauth Bhattacharjee	... Teacher, Bullagur Aided School.
Coylas Chunder Chatterjee	... Bancoorah School.
DeAlwis, T. J.	... Queen's College, Colombo.
DeAlwis, W. H.	... Ditto Ditto.
Deno Nauth Bose	... Colootollah Branch School.
Elders, P. E.	... Queen's College, Colombo.
Fuzlut Barea	... Hooghly Collegiate School.
George, J.	... Doveton College.
Gobin Chunder Ghose	... Colootollah Branch School.
Hem Nauth Mozoomdar	... Benares College.
Hurro Nauth Bose	... Hooghly Collegiate School.
Hurry Churn Doss	... Teacher Bancoorah School.
Ishan Chunder Roy	... Kishnaghur Collegiate School.
Jodoo Nauth Mookerjee	... Teacher.
Kanti Chunder Banerjee	... Sanserit College.
Kanye Laul Seal	... Colootollah Branch School.
Kartick Chunder Roy	... Teacher Noral School.
Keshub Nauth Bishee	... Beaneah School.
Kissory Mohun Chatterjee	... Doveton College.
Kopali Prosono Mookerjee	... Syedpore Aided School.
Mirtoonjoy Roy	... Presidency College.
Mahommed Ahmud	... Mudrissa College.
Monmoth Nauth Chatterjee	... Ooterpara School.
Mujeebor Ruhman	... Colingha Branch School.
Nabarun Chunder Mookerjee	... Colootollah Branch School.
Nilmoney Doss	... Hooghly Branch School.
Nobin Chunder Banerjee	... Kishnaghur Collegiate School.
Nobo Coomar Banerjee	... Ditto Ditto.
Poorao Chunder Bose	... Hindu School.
Raj Mohun Bose	... Colootollah Branch School.
Raj Narain Singh	... Kishnaghur Collegiate School.
Ram Chunder Mookerjee	... Presidency College.
Robinson, J.	... Civil Engineering College.
Sadut-collah	... Colingha Branch School.
Shib Chunder Gui	... Paikpara School.
Scorender Nauth Chatterjee	... Hooghly Branch School.
Tafazzal Hossein	... Tribanec Training School.
Toolsey Doss Seal	... Private Student.
Wooma Canto Chatterjee	... Dacca Collegiate School.

Second Division.

Abdool Wahab	... Burrisaul School.
Arrathoon, L. J.	... La Martiniere College.
Atma Ram	... Agra College.
Attygale, J.	... Queen's College, Colombo.
Aunool Churn Mookerjee	... Seal's College.
Aunool Churn Sen	... Barrisaul School.
Aunool Coomar Sanial	... Berhampore Collegiate School.

	Aunundo Mohun Dutt	... Pogose School.
	Aunundo Chunder Goho	... Chittagong School.
10	Aushootoss Naug	... Balasore School.
	Babonau, P. W.	... St. Paul's School.
	Balkishun	... Agra College.
	Bama Churn Chatterjee	... Baraset School.
	Bama Churn Paramanic	... Kishnaghur Collegiate School.
	Beer Chunder Doss	... Chinsurah Free Church Institution.
	Beecressur Paulit	... Konnugger Aided School.
	Beglar, J.	... Dacca College.
	Behary Laul Banerjee	... Civil Engineering College.
	Behary Laul Chowdry	... Presidency College.
20	Behary Laul Mozoomdar	... Burdwan Raja's School.
	Bemola Churn Bhattacharjee	... Kishnaghur Collegiate School.
	Benode Behary Gangooly	... Burrisaul School.
	Bepin Behary Dutt	... Hindu School.
	Bepin Mohun Sen	... Colootollah Branch School.
	Bhobani Churn Mookerjee	... Kundi Private School.
	Bhola Nauth Bose	... Baraset School.
	Bhola Nauth Doss	... Russapuglah School.
	Bhoobun Mohun Doss	... Dacca Collegiate School.
	Bhoobun Mohun Neogry	... Hooghly College.
30	Bhoobun Chunder Paul	... Chinsurah Free Church Institution.
	Biddadhar Ghose	... Mymensing School.
	Bissessur Mookerjee	... Baraset School.
	Bit Chunder Patnaik	... Cuttack School.
	Bonnaud, W.	... Bishop's College.
	Bonomally Dutt	... Teacher, Bancoorah School.
	Raycant Nauth Mitter	... Hooghly Collegiate School.
	Brindaban Chunder Doss	... Dacca Collegiate School.
	Brojo Coomar Mozoomdar	... Pogose School.
	Brojo Gopal Ghose	... Kishnaghur Collegiate School.
40	Brojo Laul Halldar	... Hindu School.
	Bungo Chunder Naug	... Dacca Collegiate School.
	Bungsee Dhar Sen	... Presidency College.
	Burroda Kanto Biswas	... Kishnaghur Collegiate School.
	Burroda Persaud Doss	... Paikparah School.
	Cally Churn Coondoo, (Sr.)	... Hooghly Collegiate School.
	Cally Coomar Goopio	... Dacca Collegiate School.
	Cally Doss Bhattacharjee	... Bancoorah School.
	Cally Mohun Ghose	... Pogose School.
	Cally Mohun Goopio	... Ditto.
50	Cally Nauth Chowdhry	... Beaulah School.
	Cally Persaud Kor	... Midnapore School.
	Cally Pado Goopio	... Banslariah Free Church Branch School.
	Cally Prasanna Chatterjee	... Hooghly Collegiate School.
	Campagnac, J. A.	... Doveton College.
	Choonee Laul Seal	... Cossipore School.
	Chotec Laul	... Bareilly College.
	Chunder Bhoosun Mookerjee	... Ranaghat Aided School.
	Chunder Coomar Dey	... Colootollah Branch School.
	Chunder Canto Gangooly	... Pubna School.
60	Chunder Canto Ghose	... Dacca Collegiate School.
	Chunder Canto Mitter	... Beerbhoom School.
	Chunder Canto Mozoomdar	... Berhampore Collegiate School.
	Chunder Mohun Sen	... Dacca Collegiate School.
	Chunder Nauth Bose	... Oriental Seminary.
	Chunder Nauth Roy	... Beaulah School.
	Clarke, H. H.	... Teacher, Lahore School.
	Comolakanto Sen	... Chittagong School.
	Concannon, J. G.	... Doveton College.
	Dabee Churn Paul	... Presidency College.
70	Debendro Chunder Ghose	... Jessore School.
	Debendro Nauth Mullick	... Hindu School.
	Debendro Nauth Mullick	... Hooghly Branch School.
	Degambur Canoongoe	... Chittagong School.
	Denobundoo Dey	... Dacca Collegiate School.
	Deno Nauth Doss	... Paikparah School.
	Deno Nauth Sen	... Dacca Collegiate School.
	Dhonenjoy Roy	... Bangla Bazar Branch School.
	Dias, E.	... Bishop's College.
	Doorga Churn Chuckerbutty	... Dacca Collegiate School.
80	Doorga Doss Dutt	... Pogose School.

	Doorga Churn Ghose	...	Dacca Collegiate School.
	Doorga Doss Ghose	...	Colootollah Branch School.
	Doorga Persaud Mookerjee	...	London Missionary Society's Institution, Dho- banipore.
	Doyal Chunder Seal	...	Hooghly Collegiate School.
	D'Silva, R.	...	Doveton College.
	Dwarka Nauth Chuckerbutty	...	Dacca Collegiate School.
	Dwarka Nauth Singh	...	Ditto Ditto.
	Fowle, J.	...	Doveton College.
	Ghones Chunder Chunder	...	Bengal Academy.
90	Gobind Chunder Chatterjee	...	Seal's College.
	Gobind Chunder Ghose	...	Calcutta Training School.
	Gobind Chunder Ghose	...	Dacca Collegiate School.
	Gobind Chunder Mookerjee	...	Jonye Training School.
	Golap Laul Doss	...	Hooghly Collegiate School.
	Goluck Nauth Baboo	...	Hooghly Branch School.
	Gomes, J. A.	...	Bengal Academy.
	Gones Chunder Ghose	...	Juggutullupore Aided School.
	Gooroo Churn Doss	...	Private Student.
	Gopal Chunder Banerjee	...	Jonye Training School.
100	Gopal Chunder Banerjee	...	Paikparah School.
	Gopal Chunder Bose	...	Hindu School.
	Gopal Chunder Chatterjee	...	Calcutta Free Church Institution.
	Gopal Chunder Chuttoo	...	Tribance Training School.
	Gopal Chunder Doss	...	Hindu Charitable Institution.
	Gopal Chunder Ghose	...	Alipore Anglo-Vernacular School.
	Gopal Chunder Gosain	...	Serampore College.
	Gopal Chunder Roy	...	Teacher, Ooterparah School.
	Gopal Chunder Sandel	...	Hooghly Collegiate School.
	Gopal Chunder Sircar	...	Presidency College.
110	Gopee Canto Roy	...	Berhampore Collegiate School.
	Goruck Nauth Misser	...	Bhaugulpore School.
	Gour Churn Doss	...	Sylhet Mission School.
	Gour Mohun Doss	...	Calcutta Training School.
	Goury Comul Bhattacharjee	...	Russapuglah School.
	Gregory, G.	...	Bishop's College.
	Greve, E. C.	...	Queen's College, Colombo.
	Gridhari Bose	...	Calcutta Free Church Institution.
	Gris Chunder Banerjee	...	Sanscrit College.
	Gris Chunder Chatterjee	...	Hooghly Collegiate School.
120	Gris Chunder Doss	...	Burrisaul School.
	Gris Chunder Dutt	...	Hindu School.
	Gris Chunder Ghose	...	General Assembly's Institution.
	Gris Chunder Mitter	...	Colootollah Branch School.
	Gris Chunder Mitter	...	Hooghly College.
	Gris Chunder Mozoomdar	...	Pogose School.
	Gris Nauth Sircar	...	Banacorah School.
	Gunga Doss Goho	...	Mymensing School.
	Hameed-ooddeen	...	Madrissa College.
	Haran Chunder Dutt	...	Colootollah Branch School.
130	Hazari Mal	...	Ajmere School.
	Hem Canto Deb	...	Ooterparah School.
	Hem Chunder Banerjee	...	Russapuglah School.
	Hem Chunder Mookerjee	...	Barrackpore School.
	Hemango Chunder Bose	...	Colootollah Branch School.
	Hemonto Coomar Ghose	...	Medical College.
	Herat, P.	...	Queen's College, Colombo.
	Hurjeebhoy Manickjee	...	St. Paul's School.
	Hurkissore Doss	...	Dacca Collegiate School.
	Hurmohun Bose	...	Mymensing School.
140	Hurris Chunder Bose	...	Calcutta Free Church Institution.
	Hurris Chunder Roy	...	Hooghly Collegiate School.
	Hurro Chunder Chuckerbutty	...	Sanscrit College.
	Hurrogopaul Sen	...	Benares College.
	Hurrokissen Doss	...	Pooree School.
	Hurroonauth Roy	...	Doveton College.
	Hurry Churn Dutt	...	Seal's College.
	Hurry Doss Chatterjee	...	Chinsurah Free Church Institution.
	Hurry Mohun Sen	...	Pogose School.
	Hurry Nauth Doss	...	Comercolly School.
150	Hurry Persaud Banerjee	...	Burrisaul School.
	Hyde, M.	...	St. Paul's School.
	Ibrah Chunder Banerjee	...	Benares College.

	Ishan Chunder Banerjee	...	Pogose School.
	Ishan Chunder Hoam	...	Mymensing School.
	Isser Chunder Chatterjee	...	Private Student.
	Jadub Chunder Sircar	...	Pogose School.
	Janokey Nauth Mookerjee	...	Kishnaghur Collegiate School.
	Jebun Madub Dey	...	Colootollah Branch School.
	Jodoo Nauth Bose	...	Baraset School.
160	Jodoo Nauth Doss	...	Calcutta Free Church Institution.
	Jodoo Nauth Mookerjee	...	Jonye Training School.
	Jodoo Nauth Mookerjee	...	Konnugger Aided School.
	Jodoo Nauth Mozoomdar	...	Pubna School.
	Jodoo Nauth Singh	...	Hooghly Branch School.
	Jodoo Nauth Singh	...	Teacher, Nobodhia School.
	Joges Chunder Mitter	...	Medical College.
	Joggesur Chunder	...	Hooghly Collegiate School.
	Johnson, R.	...	Serampore College.
	Joygobind Shome	...	Sylhet Mission School.
170	Joygopal Rokhit	...	General Assembly's Institution.
	Juggobundoo Ghose	...	Ditto Ditto.
	Juggobundoo Mullick	...	Hooghly Branch School.
	Juggo Mohun Dey	...	Sylhet Mission School.
	Juggntdoorlub Mozoomdar	...	Pubna School.
	Juggutsunker Mozoomdar	...	Furreedpore School.
	Kanti Chunder Moulic	...	Chuckdiggy School.
	Kashee Chunder Chuckerbutty	...	Pogose School.
	Kadir Nauth Bauerjee	...	Howrah School.
	Kadir Nauth Samiel	...	Presideney College.
180	Kedireseur Dutt	...	Hooghly College.
	Kessub Chunder Roy	...	Hooghly Collegiate School.
	Khetter Chunder Bose	...	Berhampore Collegiate School.
	Khetter Nauth Bose	...	Colootollah Branch School.
	Khodabuksh Khan	...	Ditto Ditto.
	Kirkpatrick, C.	...	St. Paul's School.
	Kishen Loll Sircar	...	Pubna School.
	Kissen Nauth Roy	...	Kishnaghur Collegiate School.
	Kisto Chunder Bose	...	Pogose School.
	Kisto Coomar Sen	...	Teacher, Bograh School.
190	Koonjoo Behary Dhur	...	Private Student.
	Korunamoy Bauerjee	...	Teacher, Saugor School.
	Koylas Chunder Doss	...	Comillah School.
	Koylas Chunder Mozoomdar	...	Calcutta Free Church Institution.
	Koylas Chunder Sen	...	Dacca Collegiate School.
	Krishna Chunder Sircar	...	Beaulah School.
	Kristo Laul Bose	...	Medical College.
	Lackersteen, E. T.	...	St. Xavier's College.
	Lalla Juggomohun Loll	...	Cuttack School.
	Lethbridge, A. S.	...	La Martiniere College.
200	Loke Nauth Sen	...	Hindu School.
	Lolit Mohun Chowdry	...	Dacca Collegiate School.
	Lucky Churn Mookerjee	...	Hooghly Branch School.
	Luckhy Naraun Chuckerbutty	...	Calcutta Training School.
	Madhub Chunder Doss	...	Chinsurah Free Church Institution.
	Mahomed Assad	...	Hooghly Collegiate School.
	McDonald, W.	...	Doveton College.
	Modhasoodan Sen	...	Teacher.
	Mohamed Yuseen	...	Mudrissn College.
	Mohes Chunder Chatterjee	...	Sanscrit College.
10	Mohes Chunder Hoam	...	Mymensing School.
	Mohim Chunder Roy	...	Colootollah Branch School.
	Mohinder Laul Mitter	...	Hindu School.
	Mohinder Nauth Bundo	...	Bansbariah Free Church Branch School.
	Mohinder Nauth Chatterjee	...	Hooghly Branch School.
	Mohinder Nauth Goopto	...	Chinsurah Free Church Institution.
	Mohindro Nauth Banerjee	...	Jonye Training School.
	Mohindro Nauth Bhattacharjee	...	Calcutta Free Church Institution.
	Mohindro Nauth Sen	...	Baraset School.
	Moneerani Nath	...	Colootollah Branch School.
220	Monohur Laul Bysack	...	Ditto Ditto.
	Mool Chund	...	Bareilly College.
	Mudden Mohun Roy	...	Teacher, Noakhally School.
	Mutty Laul Banerjee	...	Presideney College.
	Mutty Laul Chatterjee	...	Seal's College.
	Mutty Laul Dhur	...	Hindu School.
	Mutty Laul Mitter	...	Bansbariah Free Church Branch School.

	Narendra Deb Roy	...	Furzedpore School.
	Nobin Chunder Roy	...	Ooterparah School.
	Nobin Kisto Chowdry	...	Hooghly Collegiate School.
230	Nobin Madub Mitter	...	Hindu School.
	Noborutno Chowdry	...	Hooghly Collegiate School.
	Nolit Mohun Pyne	...	Colootollah Branch School.
	Norohoree Mookerjee	...	Kishnaghur Collegiate School.
	Nullit Narsin Singh	...	Bhangulpore School.
	Nundo Coomar Roy	...	Dacca Collegiate School.
	Nundo Laul Dutt	...	Bancoorah School.
	Obeenas Chunder Banerjee	...	Colootollah Branch School.
	Oghor Nauth Banerjee	...	Ooterparah School.
	Oghor Nauth Bhattacharjee	...	Barrackpore School.
240	Okhil Chunder Chuckerbutty	...	Burdwan Raja's School.
	Okhil Chunder Doss	...	Chittagong School.
	Okhoy Chunder Dutt	...	Hindu School.
	Okhoy Chunder Roy	...	Kishnaghur Collegiate School.
	Okhoy Coomar Roy	...	Kishnaghur Mission School.
	Okhoy Coomar Sandial	...	Dacca Collegiate School.
	Omirta Kisto Bose	...	Colootollah Branch School.
	Omirta Laul Goopio	...	Hooghly Collegiate School.
	Omirta Laul Mookerjee	...	Ooterparah School.
	Omirta Laul Roy	...	Dacca Collegiate School.
250	Omorender Nauth Chatterjee	...	Hindu School.
	Omor Chund Roy	...	Dacca Collegiate School.
	Opende Chunder Bose	...	Hindu School.
	Opende Chunder Mullick	...	Burdwan Raja's School.
	Opende Chunder Sircar	...	Colootollah Branch School.
	Opende Nauth Mitter	...	Konnugger Aided School.
	Opende Nauth Mitter	...	Midnapore School.
	Parbutty Churn Doss	...	Private Student.
	Parsons, J. D.	...	Serampore College.
	Peary Mohun Doss	...	Howrah School.
260	Peary Mohun Sen	...	Noncolly School.
	Peters, C. T.	...	Serampore College.
	Peyaray Lall	...	Teacher.
	Poolia Coomar Bysack	...	Bangla Bazar Branch School.
	Poorno Chunder Mitter	...	Barripore Aided School.
	Poorno Chunder Mitter	...	Ooterparah School.
	Poulier, C.	...	Queen's College, Colombo.
	Prankisto Bacor	...	Private Student.
	Prem Chund Mullick	...	Colootollah Branch School.
	Preonauth Banerjee	...	Presidency College.
270	Preonauth Mookerjee	...	Chinsurah Free Church Institution.
	Preumber Nauth Mitter	...	Hindu School.
	Promoda Doss Mitter	...	Benares College.
	Promoth Nauth Banerjee	...	Calcutta Training School.
	Promoth Nauth Mookerjee	...	Presidency College.
	Prosono Chunder Banerjee	...	Hooghly College.
	Prosono Chunder Lahoory	...	Pubna School.
	Prosono Chunder Mookerjee	...	Presidency College.
	Prosono Coomar Banerjee	...	Cossipore School.
	Prosono Coomar Dey	...	Pogose School.
280	Prosono Coomar Dutt	...	Dacca Collegiate School.
	Prosono Coomar Dutt	...	Hindu School.
	Protap Chunder Mozoomdar	...	Colootollah Branch School.
	Protap Chunder Roy	...	Dacca Collegiate School.
	Punchanun Ghose	...	Culna Free Church Branch School.
	Radhagobind Paul	...	Hooghly Collegiate School.
	Radhamadub Mookerjee	...	Chinsurah Free Church Institution.
	Radhanauth Bose	...	Colootollah Branch School.
	Raj Chunder Ghose	...	Civil Engineering College.
	Rajgopal Mitter	...	Presidency College.
	Rajkisto Coomar	...	Ooterparah School.
290	Raj Mohun Ghose	...	Dacca Collegiate School.
	Rajendro Coomar Laha	...	Pogose School.
	Rajendro Nauth Mullick	...	Ruscapuglah School.
	Ram Chunder Chatterjee	...	Private Student.
	Ram Chunder Doss	...	Teacher
	Ram Chunder Dutt	...	St. Paul's School.
	Ram Chunder Ghose	...	Noncolly School.
	Ram Chunder Mytee	...	Midnapore School.
	Ram Chunder Singh	...	Colootollah Branch School.

	Ram Comul Dutt	...	Dacca Collegiate School.
300	Ram Doss Mookerjee	...	Kishnaghur Mission School.
	Ram Gopaul Moonshae	...	Kishnaghur Collegiate School.
	Ram Loll	...	Bhaugulpore School.
	Ram Laul Gangooly	...	Kishnaghur Collegiate School.
	Ramaproseno Singh	...	Beerbhoom School.
	Rasbehary Ghose	...	Bancoorah School.
	Rojoney Nauth Ghose	...	Berhampore Collegiate School.
	Roodroo Chunder Naug	...	Pogose School.
	Roodroo Canto Biswas	...	Kishnaghur Collegiate School.
	Rooke, H. W.	...	Serampore College.
310	Russick Chunder Ouse	...	Chittagong School.
	Russick Laul Bhadoory	...	Kishnaghur Mission School.
	Russick Laul Chowdry	...	Dacca Collegiate School.
	Russick Laul Mitler	...	Konnugger Aided School.
	Rustomjee Hormugjee	...	Queen's College, Colombo.
	Samul Dhun Dutt	...	Hindu School.
	Sanwal Senha	...	Benares College.
	Saroda Persaud Banerjee	...	Beerbhoom School.
	Saroda Persaud Banerjee	...	Bullagur Aided School.
	Saroda Persaud Chatterjee	...	Burdwan Raja's School.
320	Saroda Persaud Soor	...	Hindu School.
	Savage A. B.	...	St. Paul's School.
	Shaikh Zulficar	...	Calcutta Free Church Institution.
	Shama Churn Chuckerbutty	...	Garden Reach School.
	Shama Churn Ghose	...	Hooghly Collegiate School.
	Shama Churn Gopto	...	Oriental Seminary.
	Shama Churn Mookerjee	...	Dacca Collegiate School.
	Shib Doss Bhattacharjee	...	Culna Free Church Branch School.
	Shital Nauth Bose	...	Colootollah Branch School.
	Shoshodhur Roy	...	Berhampore Collegiate School.
330	Simmons, W. J.	...	Doveton College.
	Soobul Chunder Sen (Jr.)	...	Hindu School.
	Soobul Doss Sen (Sr.)	...	Ditto.
	Sookmoy Halder	...	Kishnaghur Mission School.
	Sosheebhooson Banerjee	...	Kishnaghur Collegiate School.
	Sosheebhoosun Mookerjee	...	Presidency College.
	Soshee Mohan Chatterjee	...	Pogose School.
	Sotee Nauth Roy	...	Kishnaghur Collegiate School.
	Sreedhur Sircar	...	Chinsurah Free Church Institution.
	Sreekanto Chuckerbutty	...	Serampore College.
340	Surbessur Mozoomdar	...	Beerbhoom School.
	Suttodoyal Banerjee	...	Hooghly College.
	Tariy Churn Singh	...	Howrah School.
	Taruck Nauth Paulit	...	Colootollah Branch School.
	Tincowry Roy	...	Calcutta Free Church Institution.
	Toiloko Nauth Dutt	...	Colootollah Branch School.
	Trigoona Mukhe	...	Bansbariah Free Church Branch School.
	Troiloko Nauth Ghose	...	Chinsurah Free Church Institution.
	Troiloko Nauth Mookerjee	...	Kishnaghur Collegiate School.
	Twidale, C.	...	Doveton College.
350	Twidale, G.	...	Ditto
	Umbica Churn Bose	...	Seal's College.
	Umbica Churn Chowdhury	...	Bancoorah School.
	Umbica Churn Mookerjee	...	Hooghly Collegiate School.
	Unnodapersaud Mookerjee	...	Chinsurah Free Church Institution.
	Vandersingh, F. A.	...	Queen's College, Colombo.
	Womes Chunder Bose	...	Chinsurah Free Church Institution.
	Womes Chunder Bose	...	Howrah School.
	Womes Chunder Chatterjee	...	Burdwan C. M. S. Institution.
	Womes Chunder Naug	...	Midnapore School.
360	Womes Chunder Sen	...	Jessore School.
	Woodoy Chunder Paulit	...	Culna Free Church Branch School.
	Wooma Churn Ghose	...	Colootollah Branch School.
	Wooma Persaud Dey	...	Midnapore School.
364	Wright, George	...	Teacher.

By Order of the Vice Chancellor,

H. SCOTT SMITH, A. B.,

Registrar.

CALCUTTA UNIVERSITY.

NOTICE.

THE First Examination in Arts for 1862 will be held at all places where the Entrance Examination is now held, and will commence on the first Monday of December next.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,

Registrar.

CALCUTTA UNIVERSITY,
The 28th January 1861. }

CALCUTTA UNIVERSITY.

NOTICE.

THE special provision contained under paragraph 2 of the Amended Regulations for the Degree of Licentiate in Law, and under paragraph 2 of the Amended Regulations for the Degree of Bachelor of Law, and under paragraph 2 of the Amended Regulations for the Degree of Licentiate of Civil Engineering, will cease from and after January 1863.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,

Registrar.

CALCUTTA UNIVERSITY,
The 28th January 1861. }

CALCUTTA UNIVERSITY.

SUBJECTS

FOR THE ENTRANCE EXAMINATION OF 1862.

English.

Goldsmith ... Deserted Village.

Cowper ... Retirement, down to

"And thou enjoy an Eden ere its fall."

Essays from the Rambler, on Moral Duties,

Nos. 7, 8, 17, 29, 32, 43, 78, 81, 85, 108,
111, 127, 151.

Life of Francisco Pizarro, 40 pages, Family
Library, No. 89.

The Greenland Whale, 30 pages, Naturalist's
Library, Vol. 6.

Extracts from Cook's first Voyage, containing
a particular description of the Island of
Otaheite.

Latin.

Cicero ... De Senectute, and De Amicitia.

Virgil ... Book XII.

Greek.

Euripides ... Alceste.

Xenophon ... Cyropædia, Books VII. & VIII.

Hebrew.

Book of Genesis.

Sanskrit.

Raghuvansa ... Book 1. to IX.

Vikramorvasi.

Bengali.

A Volume which is now in course of publication
for the University.

Arabic.

Alif Laila ... Nights 1 to 50.

Nafhat-al-yaman.. Chaps. I. and II.

Persian.

Gulistan ... Chaps. 1, 2, 3, and 4.

Bostan ... " 1, 2, and 4.

Hindee.

Ramayan ... Books 2nd and 3rd.

Urdu.

Ikhwan-oos-Sofa.

Khiradafroz, No. III. of the School Book Society.

Oorya.

Hitopodesh.

Armenian.

The History of Armenia ... First three Chapters.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,

Registrar.

CALCUTTA UNIVERSITY,
The 28th January 1861. }

CALCUTTA UNIVERSITY.

SUBJECTS

FOR THE FIRST EXAMINATION IN ARTS, 1863.

English.

Milton ... Paradise Lost, Books I.,
II., and III.

Dryden ... Flower and the Leaf.

Byron ... Description of Waterloo
(Childe Harold, Canto
III.)

Hallam ... History of the Literature of
Europe, First three
Chapters.

Hepworth Dixon ... Life of Admiral Blake,
Chapters I., VI., VII.,
IX., and X.

Latin.

Livy ... Book XXI.

Cicero ... Tusc. Disp. Book I.

Virgil ... Æneid, Books II. and III.

Greek.

Thucydides ... Book III.

Plato ... Crito.

Sophocles ... Antigone.

Bengali.

Raghuvansa.

Mohabharut ... Third Book.

Sanskrit.

Kirtarjunya.

Mudra Rakhasa.

Hindee.

Tulssee Doss's Ramayan.

Subha Bilash.

Arabic.

Ikhwan-oos-Sofa.

Tarekh-ul-Khoffa (1st half).

Persian.

Sekander Nameh ... } 1st half of each.

Abu Al Fazl's Letters. }

Urdu.

Ikhwan-oos-Sofa.

Devani Souda (Khasseedas's).

Oorya.

Bishnu Surma's Hitopodesh.

Butris Singhasan.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,

Registrar.

CALCUTTA UNIVERSITY,
The 28th January 1861. }

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement herewith annexed, will be put up to Sale under Orders of Government, in the Shahabad Collectorate on Wednesday, the 27th February 1861, corresponding with the 2nd Pagoon 1268 Fussy.

The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident Cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset price.	REMARKS.
			B. C. D. G.	Rs. As. P.	Rs. As. P.	
1	3844	Ekwarce and Moheecooddeenpoor, Pergunnah Nonore ...	4,910 12 19 0	5,018 0 0	15,054 0 0	
2	3845	Baoobandh, Pergunnah Nonore ...	934 11 13 10	811 0 0	2,433 0 0	■
3	3847	Govindpoor, Ditto ...	359 0 10 0	387 0 0	1,161 0 0	
4	3848	Nadhee, Ditto ...	1,088 ■ 2 0	1,616 0 0	4,848 0 0	
■	3849	Buroohee, Ditto ...	3,506 9 0 0	2,843 0 0	8,529 0 0	■
6	3850	Kheerce Kote, Pergunnah Peero...	1,015 15 7 0	1,315 0 0	3,945 0 0	
7	3851	Kaooop, Ditto ...	2,151 10 7 0	3,700 0 0	11,100 0 0	
8	3852	Kowab Khope, Ditto ...	250 19 7 0	255 0 0	765 0 0	■
9	3853	Ugeeaon, Pergunnah Nonore ...	1,379 19 17 0	2,190 0 0	6,570 0 0	■

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE, }
The 25th January 1861.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096001.

E. BICKERS,
Extra Assistant Commissioner,
in charge of Treasury.

LUCKNOW TREASURY OFFICE, }
The 30th November 1860.

Notice

Is hereby given, that the Lease of the Lime-bed situated in Pergunnah Jufflong, at the foot of the Jynteah Hills, in the North of the District of Sylhet, will expire on the 30th April next. Parties desirous of working the bed in question are requested to apply, either personally or through their Agents, to the Collector of Sylhet, by whom all particulars regarding it will be furnished. The lease now about to expire was for a period of five years.

GEORGE G. BALFOUR,

SYLHET COLLECTORSHIP,
The 2nd January 1861.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of Government, in the Shahabad Collectorate, on Monday, the 25th February 1861, corresponding with the 30th of Magh 1268 Fusly.

The purchaser of such Mehal will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
			B. C. D.	Rs. As. P.	Rs. As. P.	
1	3281	Arazie Deobarnaruck Chooramundehree, Pergunnah Peero ...	95 1 12	118 0 0	354 0 0	
■	3292	Ditto Ditto Ditto ...	126 2 13	145 0 0	435 0 0	
3	3380	Kharaicha Jogaho, Pergh. Nonore.	398 10 3	574 0 0	1,722 0 0	
4	3331	Narengunge two lots, Ditto ...	523 4 12	493 ■ 0	1,479 0 0	
5	3393	Mohomedpoor Konee, Ditto ...	354 5 6	460 0 0	1,380 0 0	
6	3334	Leelkuntpoor oorf Bissumbhura, Pergh. Nonore ...	168 11 6	303 0 0	924 0 0	
7	3335	Chaseco, Ditto ...	1,356 ■ 0	1,600 ■ 0	4,800 ■ 0	
8	3336	■ Korha Gang, Ditto ...	333 2 12	406 0 0	1,218 0 0	
9	3338	Chuckeea, Pergh. Peero ...	186 3 5	273 0 0	819 0 0	
10	3339	Madyee, Ditto ...	498 16 10	464 0 0	1,392 0 0	
11	3340	Pussour, Ditto ...	2,128 14 2	3,042 0 0	9,126 0 0	
■	3341	Gorepah, Pergh. Nonore ...	572 2 8	700 0 0	2,100 0 0	
■	3342	Mozafferpoor two lots, Ditto ...	878 6 17	1,101 8 0	3,304 8 0	
14	3343	Madhopoor, Ditto ...	225 7 12	298 8 0	895 8 0	

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE,
The 1st of January 1861.

ABSTRACT STATEMENT of the Uncovenanted Service Family Pension Fund, on the 1st Quarter of the Official Year 1860-61, compared with the corresponding Quarter of the Year 1859-60.

	In the 1st Quarter ending 31st July 1860.	In the 1st Quarter ending 31st July 1859.
Balance at Credit of the Fund on the Government Books in the beginning of the 1st Quarter of each Year, Company's Rupees ..	15,06,174 8 ■	13,85,470 ■ 11
Receipts and Credits in the 1st Quarter of each year, Company's Rupees ..	1,29,681 12 3	69,255 10 11
Amount re-transferred from the Reserve Funds (W. F. and C. F.) to Widows' Fund and Children's Fund ..	0 0 0	2,45,780 11 2
Total, Company's Rupees ..	16,35,856 5 0	16,94,507 1 0
DEDUCT.		
Pensions paid in the Quarter under review, Company's Rupees ..	35,283 12 4	33,563 15 6
Fixed Office Establishment and Contingencies, &c., ditto, Company's Rupees ..	2,910 14 3	2,321 11 0
Amount transferred from Widows' and Children's Funds to their respective Reserve Funds, Company's Rupees ..	61,430 0 ■	0 0 0
Amount transferred from Widows' and Children's Funds to their Interest Reserve Funds, Company's Rupees ..	* 17,537 12 0	13,851 15 2
Amount re-transferred from Reserve Funds (W. F. and C. F.) to Widows' and Children's Funds, Company's Rupees ..	0 0 0	2,45,780 11 2
Interest on Reserve Funds passed to Subscribers qualified to share therein during the Quarter, Company's Rupees ..	4,523 0 6	3,409 10 3
Total, Company's Rupees ..	1,21,686 0 1	2,98,987 13 1
Balance on the 31st July of each Quarter under review in the Government Books exclusive of Interest for the past Official Year, Company's Rupees ..	15,14,170 4 11	13,95,519 8 11
MONTHLY RECEIPTS AND DISBURSEMENTS.		
Subscriptions ..	16,075 3 7	16,335 1 7
DEDUCT.—Pensions to Incumbents, Office Establishment, and estimated Contingencies, and Proceeds of Surplus divided among Members of five years' standing at 16 per Cent. in the Widows' and 24 per Cent. in the Children's Fund, Company's Rupees ..	14,298 ■ 10	13,457 1 ■
Net Monthly Income exclusive of Interest upon the Capital sum, Company's Rupees ..	2,676 9 9	2,877 13 11

	Number of Subscribers.	Nominees on the Widows' Fund.	Nominees on the Children's Fund.
In 1859-60 ..	641	506	585
„ 1860-61 ...	655*	518	909

* The number of actual Subscribers on that date 605, viz. 260 Wives only, 258 for Wives and Children, and 87 for Children only.

G. W. KELLNER,
Acct. and Collector.

R. A. FINK,
H. ANDREWS,

}

Auditors, U. S. F. P. Fund.

Published by Order of the Directors,

R. C. TULLOH,
Secretary.

FUND OFFICE,
The 28th January 1861. }

To Fyzabad and intermediate Stations.

A Steamer and Flat will be despatched on the 18th instant. Packages to be sent for shipment after the 18th.

By Order of the Superintendent of Marine,

W. WHITE,

Clerk of the Govt. Boat Office.

The 5th February 1861.

Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10404, dated 24th March 1859, for eighteen Frames and 242 Rolls of Felt imported by the Ship *Royal Stuart*, and deposited in the Warehouse by MESSRS. JOHN MORRISON, NEWSON, & Co., that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,
Secretary.

CALCUTTA,
The 16th January 1861. }

Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10600, dated 15th July 1859, for fifty Frames F. R. of Patent Felt imported by the Ship *Augustus Wallenbach*, and bonded by Baboo Beharryloll Day, that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,
Secretary.

CALCUTTA,
The 15th January 1861. }

PURSUANT to an Order of the Supreme Court of Judicature at Fort William in Bengal, made in the matter of Shamloll Tagore, late of the Town of Calcutta, deceased, wherein Toyluckomohun Tagore is the Plaintiff, and Sreemutty Susseebalah Dabee, Sreemutty Dukhinamoye Dabee and Sreemutty Bamascondery Dabee are the Defendants, on and bearing date the tenth day of August, one thousand eight hundred and fifty-three, the Creditors of the said Shamloll Tagore, who died on or about the fifth day of May, one thousand eight hundred and thirty-eight, are forthwith required to come in and prove their respective debts before Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court-House, or in default thereof they will be excluded from the benefit of the said Order.

W. MORGAN,
Master.

OWEN AND SANDERSON,
Plaintiff's Solicitors.

CALCUTTA;
Supreme Court, Master's Office,
The 20th January 1861. }

In the Matter of "the Uncovenanted Service Bank Limited."

NOTICE is hereby given that, pursuant to Act No. VII. of 1860 of the Legislative Council of India, entitled "An Act to enable Joint Stock Banking Companies to be formed on the principle of limited liability," the said Uncovenanted Service Bank at Agra has been this day duly incorporated with limited liability for the purpose of Banking, according to the provisions of the said Act, dated this 31st day of January 1861.

JOSCELINE F. WATKINS,
Solicitor for the said Bank.

Court for the Relief of Insolvent Debtors at Calcutta.

NOTICE is hereby given, that the Insolvent Court will be held on Saturday, the 9th day of February instant, and not next Saturday.

Chief Clerk's Office, the 1st February 1861.

In the matter of Richard Willoughby Blackmore } On Saturday, the 20th day of January instant, } it was ordered that Saturday, the 6th day of April next, be appointed for the further hearing of this matter, and that, unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Abbott, *Attorney.*

Chief Clerk's Office, the 29th January 1861.

In the matter of Hurrynairain Doss and Sreenauth Doss, of Gurrantah, in Calcutta, } On Saturday, the 26th day of January last, it } was ordered that the hearing of this matter do stand adjourned until Saturday, the 6th day of April next, and that the said Insolvents do then attend to be examined by the said Court.

Thomas, *Attorney.*

In the matter of John Noble Mabert, of Dhurumtollah Street, in Calcutta, Clerk, an Insolvent. } On Monday, the 4th day of February instant, } it was ordered that the hearing of this matter do stand adjourned until Saturday, the 4th day of May next, and that the said Insolvent do then attend to be examined by the said Court.

Sherrington, *Attorney.*

Chief Clerk's Office, the 5th February 1861.

COPIES OF THE
Report of the Indigo Commission,
 TOGETHER WITH
The whole of the Evidence
 TAKEN BEFORE THE COMMISSION
 AND THE
 APPENDICES Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice

Is hereby given, for general information, that the under-mentioned two 3½ per Cent. Loan Acknowledgments, viz.:

No. 2, dated 19th April 1855, for Rupees 23,680
 " 3, " " " " " " 4,920

Total, Rupees 23,600

in favor of Rajdhar Rudra Singh, Jageerdar of Gowrar, were lost at the commencement of the Mutiny, and that duplicates of the same are about to be issued.

A. R. S. POLLOCK,
Offg. Collector.

HUMBERPORE COLLECTOR'S
 OFFICE,
The 26th January 1861. }

Lost.

THE Government Promissory Note, No. 5202 of 1832-33, of Four per Cent., for Company's Rupees 500 (five hundred), last endorsed to Mr. J. F. Bellamy, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

J. F. BELLAMY.

Lost.

HALF of a Bank of Bengal Note, No. 43160, for Company's Rupees 25.

Lost or Destroyed at Delhi.

THE following Government 4 per Cent. Promissory Notes:—

No. 8573 of 16127 of 1835-36, Rupees 700
 " 6130 of 24029 of 1842-43, " 1,000

J. C. PARRY,
Manager, Delhi Bank.

Lost,

THE under-mentioned Government Promissory Note of the 4 per Cent. Loan of 1856, for Rupees 500, payment of which has been stopped at the Loan Office:—

No. 12001 of 6405, dated 31st March 1856.

DOORGADASI CHATTERJEE.

Lost during the Mutinies.

THE 4 per Cent. Government Promissory Note, No. 8050 of 8060 of 1835-36, for Rupees 1,000.

J. C. PARRY,
Manager.

DELHI BANK CORPORATION,
 " LIMITED." }
The 25th January 1861.

Advertisement.

STOLEN, from the Office of the Executive Engineer, 8th Division, Grand Trunk Road, the under-mentioned Government Promissory Note, payment of which, and of Interest thereupon, has been stopped at the Loan Office:—

No. 8369 of 4231 of 1835-36 for Rupees 500, bearing Interest at 4 per Cent. Interest payable from the Umballa Treasury.

Lost.

THE Second Half of Bank of Bengal Note No. 14084C., for Rupees 50, the payment of which has been stopped at the Bank.

Lost.

THE Halves of Bank of Bengal Notes Nos. 24736C., 10639C., and 08686C., for Company's Rupees (50) fifty each, and No. 32230B., for Company's Rupees 25, the payment of which has been stopped at the Bank.

**NOTICE issued by the POST-MASTER
 GENERAL of BENGAL.**

No. 7620.

THE Public are informed that a new Post Office has been opened at Neemasera, four miles North-West of Malda.

C. K. DOVE,
Post-Master General of Bengal.

CAMP DEWANGUNGE, }
The 21st January 1861.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2709.

The 29th January 1861.—Notice is hereby given that the Letters for the Overland Mail despatched from this Office, up to the 18th instant, and the Express Mail of the 19th, were in time for the Steamer that left Bombay on the 28th idem.

No. 4810.

The 4th February 1861.—The Steamer *Nadia* will pass Kedgeree about 10 A. M. on the 10th instant without anchoring. An endeavour will be made to get an After, Packet on board, consisting of letters posted up to 2 P. M. on the 9th February 1861.

It is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office between Monday the 28th January 1861 and Sunday the 3rd February 1861, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified:—

Letters received on dates from and to.	By what Ship despatched.	Bound to	REMARKS.
28th to 1st Feb. 1861.	Steamer <i>Burmah</i> ...	Akyab, Rangoon, and Moulmein..	Left Town on the 2nd Feb. 1861.
29th to 2nd " "	Ship <i>Queen of India</i>	Melbourne ...	" " " 3rd " "
28th to 3rd " "	" <i>Gosforth</i> ...	Cape of Good Hope	" " " 4th " "

The 5th February 1861.

ALL Postal Authorities are to take notice of, and be guided by, the Official Notifications and Announcements published in the Postal Advertiser.

PARTIES holding Window-delivery Tickets can, on payment of one Rupee per annum extra, obtain a copy of the Postal Advertiser.

To those who do not hold such Tickets, the charge is Rupees two per annum, payable in advance.

ALL communications respecting change of address should be made to the Post-Master of Calcutta and not to the Post-Master General. Letters re-directed, whether delivered in Calcutta, or forwarded to some other Station, are taxed with "Forward Postage."

ALL complaints requiring redress, such as overcharge of Postage, mis-sending or delay in the delivery of Letters, &c., must be made to the Post-Master-General, accompanied by the Envelopes of the letters referred to; the number of the Delivery Peon should always be stated.

LIST of Dates fixed for the Despatch from Calcutta of the Overland, Burmah, and China Mails, in the 1st six months of 1861.

	January.	February.	March.	April.	May.	June.	REMARKS.
Overland via Calcutta ...	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	3rd & 17th ...	3rd & 17th	
Overland via Bombay ...	12th & 27th	12th & 27th	12th & 27th	12th & 27th	12th & 27th ...	12th & 27th	
Burmah ...	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th ...	1st & 16th	
China ...	.....	.....	.....	.....	.....	.....	As opportunity serves.
Australia ...	9th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	3rd & 17th ...	3rd & 17th	

MEMORANDUM of Countries and Places to which pre-payment of Postage is OPTIONAL when Articles are sent by Government or Private Steamers and Sailing Vessels.

COUNTRIES AND PLACES.	LETTERS BY GOVERNMENT AND PRIVATE VESSELS.								NEWSPAPERS AND PRICES CURRENT BY GOVERNMENT OR PRIVATE VESSELS PRE-PAYMENT BEING COMPULSORY.						PARCELS WHEN SENT BY GOVERNMENT VESSELS ONLY.					
	Not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolah.	Exceeding 1½ Tolah and not exceeding 2 Tolah.	For every Tolah above 2 Tolahs, or every Fraction thereof.	Not exceeding 3 Tolahs.	Exceeding 6 Tolahs and not exceeding 12 Tolahs.	Not exceeding 100 Tolahs.	Exceeding 100 Tolahs and not exceeding 200 Tolahs.	Exceeding 200 Tolahs and not exceeding 300 Tolahs.	Exceeding 300 Tolahs and not exceeding 400 Tolahs.	Exceeding 400 Tolahs and not exceeding 500 Tolahs.	Exceeding 500 Tolahs and not exceeding 600 Tolahs.	Exceeding 600 Tolahs and not exceeding 800 Tolahs.	Exceeding 800 Tolahs and not exceeding 1000 Tolahs.	Exceeding 1000 Tolahs and not exceeding 1200 Tolahs.	Exceeding 1200 Tolahs and not exceeding 1400 Tolahs.	Exceeding 1400 Tolahs and not exceeding 1600 Tolahs.	Exceeding 1600 Tolahs and not exceeding 1800 Tolahs.	Exceeding 1800 Tolahs and not exceeding 2000 Tolahs.
Arracan ...	As. P.	As. P.	As. P.	As. P.	As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Moulmein ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pegu Provinces ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Penang ...	0 6 1 0 2 0 3 0 4 0 2 0 2 0 2 0 2 0 2 0 2 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Singapore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malacca ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rangoon ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aden ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

N. B.—One Anna Ship Postage will be realized on each Letter from the Receiver when conveyed by a Private Vessel.

The 9th July 1859.—Parcels or Book Packets cannot be sent by Private Ships through the Post Office.

Notice.

THE Inland Postage on letters, &c., posted for despatch by the After-Packet must be prepaid. Such letters, &c., as do not bear the Inland Postage, or are insufficiently stamped with the After-Packet Postage, will be detained and forwarded by the next Steamer.

RATES OF POSTAGE

to be collected upon Letters forwarded through the United Kingdom, addressed to the under-mentioned Colonies and Foreign Countries.

Upon Letters for those places marked, pre-payment is compulsory.*

NOTE.—The French transit rate of two annas per quarter ounce must be collected, *in addition*, upon all Letters sent to the United Kingdom, *via* Marseilles.

COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton.
	R. A. P.		R. A. P.		R. A. P.
*Africa, West Coast of...	0 7 6	Hanover	0 9 6	Russia	0 12 0
*Ascension	0 7 6	*Hayti	0 7 6	St. Helena	0 7 6
Austria	0 9 6	Hesse	0 9 6	*Sandwich Islands	0 13 0
Belgium	0 6 0	Holland	0 6 0	Saxe Altenburg	0 9 6
Belize, Honduras	0 7 6	Homburg, Hesse	0 9 6	Saxe Coburg Gotha	0 9 6
Bermuda	0 7 6	Larnaca	0 13 0	Saxe Meiningen	0 9 6
*Bolivia	1 3 6	Lauenburg	0 11 0	Saxe Weimar	0 9 6
*Brazil	0 11 6	Lippe Detmold	0 9 6	Saxony	0 9 6
Bremen	0 9 6	Lubeck	0 9 6	Schauenburg Lippe	0 9 6
Brunswick	0 11 6	*Martinique	0 7 6	Schwartzburg Rudolstadt	0 9 6
*Buenos Ayres	0 11 6	Mecklenburg	0 9 6	Schwartzburg Sonderhausen	0 9 6
*California	0 13 0	*Mexico	1 5 0	Seres	0 9 6
Cape of Good Hope	0 7 6	*Monte Video	0 11 6	*Surinam	0 7 6
Canada	0 11 0	Nassau (Germany)	0 9 6	Sweden	0 13 6
*Canary Islands	0 7 6	*Natal	0 7 6	Telome	0 13 0
*Chili	1 3 6	*New Granada	0 11 6	Tenedos	0 13 0
*Costa Rica	1 5 0	*Norway	0 15 0	*Turkey (Europe) except the places specified	0 9 6
*Cuba	0 15 6	New Brunswick	0 7 6	*United States	0 9 6
*Curacao	0 7 6	Newfoundland	0 7 6	*Venezuela	0 11 6
Denmark	0 11 0	Nova Scotia	0 7 6	West Indies (British)	0 7 6
*Ecuador	1 3 6	Oldenburg	0 9 6	West Indies (Danish)	0 7 6
*Falkland Islands	0 7 6	*Oregon	0 13 0		
Frankfort	0 9 6	*Peru	1 3 6		
Gold Coast	0 7 6	Poland	0 12 0		
*Grey Town	0 7 6	*Porto Rico	0 14 0		
*Guadeloupe	0 7 6	Prince Edward Island	0 7 6		
*Guatemala	0 7 6	Prussia	0 9 6		
Hamburgh	0 9 6	Rouss	0 9 6		

OFFICE OF THE DIRECTOR-GENERAL
OF THE POST OFFICE IN INDIA,
January 1st, 1859.

The following Conditions are to be observed in sending Book-Packets by Post :—

1st.—The Postage must be pre-paid in full, by means of Postage Stamps affixed outside the Packet on its cover.

2nd.—Every Packet must be sent either without a cover, or in a cover open at the ends or side, so as to admit of the enclosures being removed for examination.

3rd.—The Packet may contain any number of separate books or other publications, prints or maps, and any quantity of paper, parchment or vellum (to the exclusion, however, of letters whether sealed or open) and the books or other publications, prints, maps, &c., may be either printed, written or plain, or any mixture of the three. Further, all legitimate binding, mounting, or covering of a book, publication, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached; as also rollers in the case of prints or maps, markers (whether of paper or otherwise,) in the case of books; and in short whatever is necessary for the safe transmission of literary or artistic matter or usually appertains thereto.

4th.—The Packet must not contain any letter, closed or open, or any enclosure, sealed or otherwise closed against inspection, nor must there be any letter, or any communication of the nature of a letter, written or printed in any such Packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter.

5th.—No Book-Packet can be received if it exceeds two feet in length, width, or depth.

6th.—Any Packet which shall not be open at the ends or sides, or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover will be charged with Letter Postage.

7th.—If a Packet be found to contain any letter, whether closed or open, or any enclosure sealed or otherwise closed against inspection, or any other unauthorized enclosure, the letter or enclosure will be taken out and forwarded to the address on the Packet, charged with full Postage as an unpaid letter together with an additional Book-rate; that is, with the Postage chargeable on a Book weighing not more than half a lb, the remainder of the Packet, if duly pre-paid with Stamps, will then be forwarded to its address.

8th.—If a Packet be not sufficiently pre-paid with Stamps but nevertheless bear Stamps equal to a single Book-rate, it will be forwarded charged with the deficient Book-Postage together with an additional Book-rate; but any Packet which shall not bear Postage Stamps equal to a single Book-rate will be detained and charged with the Letter Postage.

9th.—No Book-Packet weighing more than three lbs can be sent to or from the East Indies or to New South Wales.

10th.—The Colonial Book-Post extends to those Colonies only which are so marked in the Table of Colonial and Foreign Postage.

11th.—In no case can a Book-Packet be sent to the Colonies (except at the letter rate of Postage,) through a Foreign Country.

SPECIAL Notice is directed to the subjoined Clauses of Rules, the want of attention to which has occasioned the Post Office much inconvenience.

2nd.—A separate instruction will be required for every change of address, and no instruction will be attended to for more than three months after its receipt.

3rd.—Under Section XXIII. of Act XVII. of 1854, Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in any Post Office. For example, if a letter posted in Calcutta and addressed to Hooghly is, under instructions which may have been received from the addressee, re-directed in the Calcutta Post Office and sent to Barrackpore, Forward Postage will be charged in addition to the Postage which would have been due, had the letter been despatched to Hooghly according to its original address.

4th.—The practice of giving instructions to the Officers of the Post Office to intercept and re-direct letters, not only imposes much labor upon them, but in large Offices seriously retards the delivery and despatch of the Mails. A register of instructions regarding changes of address will be kept in every Post Office, but it must be understood, that it is impossible to guarantee that they shall be attended to except in the case of letters received for delivery.

LETTERS and Newspapers despatched to and from the United Kingdom by private Vessels are liable to the following rates of Postage, which must be pre-paid by Stamps:—

	Rs.	As.	Pis.
Letters not exceeding $\frac{1}{2}$ oz. in weight	...	0	4 0
Ditto exceeding $\frac{1}{2}$ oz. but not exceeding 1 oz.	...	0	8 0

And so on adding 8 annas for each oz. or fraction thereof which includes Inland Postage.

Newspapers not exceeding 4 oz. in weight, 1d. or 8 pie must be pre-paid by Stamp, and no Inland Postage is required upon such papers.

Parcels conveyed by the above opportunity for the United Kingdom are liable to Letter-rates of postage.

Notice.

LETTERS arriving at the Presidency Towns by Mail Steamers will be immediately sorted for delivery according to the address alone, without any reference to instructions which may have been received regarding change of address; such changes will be left to be discovered by the Delivery Officers, and be corrected in the forward and unclaimed Departments of the Office.

Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in the Post Office.

Letters, &c., received by the Steamer will be delivered at the Window of the Post Office only to parties who have registered their names. Applications to the Post Office on the day of the Steamer's arrival to intercept and re-direct letters, &c., cannot be attended to, as they are found not only to impose much labour but seriously retard the delivery and despatch of the Mails.

UNDER the orders of Government, no fourth delivery of letters by the Post Office is allowed. Mails which are received by Steamers from Suez at so late an hour in the day as not to admit of the letters being taken out for delivery by 11 P. M. are detained till the following morning, but parties who have registered their names under the usual fee are entitled to receive their letters and Marseilles Newspapers so soon as the Mails are sorted, and which is generally about 2½ hours after receipt of the Mail, at the Post Office.

Forward Newspapers.—Extra or Forward Postage is chargeable on every Newspaper re-directed at the Post Office of original address and forwarded to another Post Office.

Notice.

No. 8189.

ON Letters and Newspapers sent in the Alexandria Packet for Jaffa, Jerusalem, Bagdad, Beyrout, Constantinople, and other places in Turkey or Syria, the following rates of Postage must be pre-paid :—

FOR LETTERS.

			Rs.	As.	P.
When not exceeding half an ounce	0 11	6
When above half an ounce and under one ounce	1 7	0
When above one ounce and not exceeding two ounces	2 14	0

FOR NEWSPAPERS.

When not exceeding two ounces	...	...	...	0 0	8
When exceeding two ounces and under four ounces	...	...	...	0 1	6
When exceeding four ounces and under eight ounces	...	...	...	0 3	0
When exceeding eight ounces and under 1lb	...	...	...	0 6	0
When exceeding 1lb and under 1½lb	...	...	...	0 8	0

The above rates are those chargeable upon letters and papers posted at the Presidency Towns of Calcutta, Madras, and Bombay. On letters and papers posted in the interior, as also when posted at Calcutta or Madras for transmission *via* Bombay, Indian Inland Postage must be pre-paid in addition to the above rates.

NOTICE.

ON and after the 1st of July next, Letters addressed to France or *via France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star * must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *via France* on all Letters for Foreign Countries, intended for despatch by the French route.

Letters will be registered to any Country or place to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *via France*.

Letters POSTED in France, if sent unpaid, are charged with double French postage on delivery in India, that is, eight annas and eight pie per quarter ounce.

SIMLA,
The 9th June 1860. }

H. B. RIDDELL,
Director-General of the Post Office of India.

TABLE showing the rates of Postage to be collected in India on the 1st July 1860, and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries *via France*.

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
1.					
FRANCE OR ALGERIA	Destination	0 5 4	0 10 8	1 0 0	1 5 4
2.					
FOREIGN COUNTRIES <i>via FRANCE</i> .					
*Spain	Through France.	0 6 0	0 12 0	1 2 0	1 8 0
*Portugal					
Luxemburg	Destination	0 6 8	0 12 4	1 4 0	1 10 8
Baden					
The Netherlands					
Belgium					
Rhenish Prussia					
Bavaria					
Wurtemberg					
German States, viz.:—Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Detmold-Schwartzburg-Rudolstadt, Reuss, Nassau					
Saxe Coburg Gotha, Saxe Meiningen, Hildburghausen, Hesse Electoral, Hesse Darmstadt, Saxe Weimar Eisenach, Frankfurt-on-the-Maine, Hamburg, Bremen and Lubeck					
Switzerland					
Sardinia					
Prussia (the Rhenish Provinces excepted)	Destination	0 8 0	1 0 0	1 8 0	2 0 0
Hanover					
Saxony					
Mecklenburg-Schwerin					
Mecklenburg-Strelitz					
Brunswick					
Oldenburg (the Principality of Birkenfeld excepted)					
Anhalt	Destination	0 8 8	1 1 4	1 10 0	2 0 0
Austrian Dominions and Belgrade					
Denmark					
Southern Italy					

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 2 oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
*Serbia (Belgrade excepted) ... } *Montenegro ... }	Extreme frontier of Austria.	0 8 8	1 1 4	1 10 0	2 0 0
Moldavia ... } Wallachia ... } Turkey in Europe (the places at which France maintains Post Offices excepted) ... } via Austria ... }	Destination ...	0 12 8	1 9 4	2 0 0	3 2 8
Sweden ... } Norway ... } Poland ... } Russia ... }					
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship ... }	Port of disembarkation ...	0 7 4	0 14 8	1 8 0	1 13 4

The postage upon Letters for places marked with a star,* i. e. Spain, Portugal, Serbia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified may either be paid in advance or forwarded unpaid, at the option of the sender.

REGISTERED LETTERS.

Letters addressed to all those Countries and places to which, according to the foregoing Table, the entire Postage to destination can be paid in advance, may be registered at the desire of the senders, and in such cases the Postage must be so prepaid, and at double the rates of Postage chargeable for ordinary Letters.

N. B.—The above rates include Indian and Steam Postage.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 9th June 1860. }

Notice.

NOTICE is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the under-mentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet:—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India, via Great Britain.

Canada,
Nova Scotia,
New Brunswick,
Prince Edward Island,
Newfoundland,
Bermuda,
British West Indies,
Ascension,
St. Helena,
The Cape of Good Hope,
(But only to Cape Town, Mossel Bay, and Port Elizabeth),
Natal,
Falkland Islands,
Gambia,
Sierra Leone,
The Gold Coast,
Van Couver's Island,
Heligoland; and
The Ionian Islands.

H. B. RIDDELL,
Director-General of the Post Office of India.
CAMP SIMLA,
The 10th June 1860. }

No. 2.

THE Public are informed that Book Post Packets can be sent from India to *Great Britain, vid Marseilles*, according to the following Schedule. The Postage must however be prepaid by Stamps, and the conditions which now exist with regard to the Book Postage, *vid Southampton*, are also applicable to the route *vid Marseilles* :—

Rate of Postage.

	<i>Vid Southampton.</i>	<i>Vid Marseilles.</i>
	<i>Rs. As. P.</i>	<i>Rs. As. P.</i>
For a Packet not exceeding 4 oz. in weight	0 3 0	0 4 0
Exceeding 4 oz. and not exceeding 8 oz.	0 5 6	0 8 0
„ 8 oz. and not exceeding 1 lb.	0 11 0	1 0 0
„ 1 lb. „ 1½ lb.	1 0 0	1 8 0
„ 1½ lb. „ 2 lbs.	1 5 6	2 0 0
„ 2 lbs. „ 2½ lbs.	1 11 0	2 8 0
„ 2½ lbs. „ 3 lbs.	2 0 0	3 0 0

CALCUTTA, }
The 1st May 1860.

No. 2780.

Notice.

THE Public are hereby informed, that it has been arranged with the Ceylon Government that from the 1st of August next, 3d. or 2 annas will be levied on each letter weighing ½ oz. sent from India to any part of Ceylon by land, and that such letters will be delivered free of any additional charge.

Letters posted in Ceylon and forwarded by land will, in the same manner, be charged 3d. or 2 annas per ½ oz., and they will be delivered in any part of India free of any additional postage.

All such Letters must be pre-paid, otherwise they will be treated as unclaimed.

The 23rd July 1859.

ALL Letters, Newspapers, and Printed Papers, addressed to Portugal, Madeira, the Azores, the Cape de Verd Islands, and other Portuguese Possessions on the Coast of Africa, will in future be sent in the Mail for Gibraltar, and all such correspondence will be charged with only the Indian Inland rate of Postage, which must be pre-paid.

NOTICE ISSUED BY THE OFFICIATING DIRECTOR-GENERAL.

THE Public are hereby informed that, under an arrangement between the Secretary of State for India and Her Majesty's Post-Master General, an additional charge of one Penny will be levied from the 1st of January 1860, upon all single Newspapers and Prices Current sent from the United Kingdom to any part of India, or from any part of India to the United Kingdom *vid Southampton*.

The total Postage upon each Newspaper is as under :—

	<i>Vid Southampton.</i>
	<i>Rs. As. P.</i>
On a Newspaper not exceeding 4 ounces in weight	... 2d. or 0 1 8
On a Newspaper above 4 ounces and under 8 ounces in weight	... 3d. „ 0 2 0
On a Newspaper above 8 ounces and under 12 ounces in weight	... 4d. „ 0 3 0

The Postage of 3d. or 2 annas hitherto levied on each Newspaper not exceeding 4 ounces in weight sent *vid Marseilles* remains unaltered.

No. 7019.

UNDER instructions from the London General Post Office, the following rates of Postage will be charged on, and from the 1st January next, upon all letters sent *via* Southampton from Calcutta through the United Kingdom to Buenos Ayres, or any other part of the Argentine Confederation, to the Republic of Paraguay and to Monté Video, or any other part of the Republic of Uruguay, *vis.* :—

Not exceeding $\frac{1}{4}$ oz.	Above $\frac{1}{4}$ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 2 oz.
Rs. As. P. 0 11 4	Rs. As. P. 1 6 8	Rs. As. P. 2 18 4

and so on.

2. To the above Postage must be added a French Transit rate of 3*d.* or two annas per $\frac{1}{4}$ oz. when the letters are intended to be forwarded by way of Marseilles.

3. The above rates of Postage must in all cases be prepaid.

CAMP NOWHATTA,
The 22nd December 1860. }

UNDER instructions from the London General Post Office, all letters to Greytown or any other part of the Republic of Nicaragua, or any part of the Mosquito Territory, for transmission through the United Kingdom by way of Southampton, will in future be charged at the reduced rate of 11*d.* or 7 annas 6 pie for a Letter not exceeding half an ounce in weight; whenever such letters are sent *via* Marseilles an additional postage of 3*d.* or 2 annas per quarter ounce should be charged.

The above-mentioned postage must in all cases be paid in advance.

The 30th September 1859.

UNDER instructions from the London General Post Office, letters for Spain will in future be sent in the Mails for Gibraltar, and they will be charged with Steam Postage according to the following rates :—

Not exceeding $\frac{1}{4}$ ounce 6*d.* or 4 annas, exceeding $\frac{1}{4}$ ounce and not exceeding 1 ounce, 1 shilling or 8 annas, and so on, 1 shilling or 8 annas for every additional ounce or any fraction of an ounce.

The payment of Steam Postage upon all such Letters is optional, but whenever they may be posted in the Mofussil, the Indian inland postage must be pre-paid by Stamps.

The 30th September 1859.

LETTERS sent by, or addressed to Soldiers and Seamen, may be forwarded on payment of a British rate of one Penny to any part beyond Sea, with which there is a communication by means of British Mail Packets.

When, however, such letters pass through a Foreign Country, the transit rate due to each Country must be paid upon them, in addition to the British rate of one Penny, and the following Table shows the amount of the transit in each of the instances specified :—

Soldiers' or Seamen's Letters sent to or from		Amount of the Foreign Transit rate to be paid in addition to the British rate of one Penny.	
		When not exceeding $\frac{1}{4}$ ounce.	Above $\frac{1}{4}$ oz. and not exceeding $\frac{1}{4}$ ounce.
		s. d.	s. d.
Panama or any other Place on the Pacific side of new Granada, Valparaiso, or any other place in Chili ...	Panama	0 6	0 6
Callao or any other place in Peru ...	New York and Panama	0 5	0 5
Vancouver's Island ...	St. Thomas and Panama	1 4	1 4
or ...	United States	0 2	0 2
British Columbia ...			
Canada ...			

CALCUTTA,
The 21st October 1859.

Notice.

No. 7562.

UNDER instructions from the Secretary of State for India, an additional charge of one Penny will be levied from this date upon all single Newspapers and Prices Current conveyed *via* Egypt to the United Kingdom, through the United Kingdom, or to places between Egypt and the United Kingdom, such as Malta, Gibraltar, Corfu, Ionian Islands, Trieste, &c.

The total postage upon such Newspapers is as under :—

VIA EGYPT.

	d.	s.	pie.
On a Newspaper not exceeding 4 ounces in weight	2	or 1	6
On a Newspaper above 4 ounces and under 8 ounces in weight	3	2	0
On a Newspaper above 8 ounces and under 12 ounces in weight	4	3	0

Pre-payment must be made by Stamps.

The above Rules do not apply to Newspapers for France and Spain, or for transmission through France and Spain.

CALCUTTA,
The 18th January 1860. }

C. K. Dove,
Post-Master General of Bengal.

Rates of Postage on pre-paid Inland Letters.

If not exceeding in weight.	Postage.	No. of Rates.
One quarter Tolah	Half an Anna	One rate.
Half a Tolah	One Anna	Two rates.
One Tolah	Two Annas	Four rates.
One and half Tolah	Three Annas	Six rates.
Two Tolahs	Four Annas	Eight rates.

For every Tolah in weight above two Tolahs two additional annas, and every fraction of a Tolah shall be charged as one additional Tolah.

Rates of Postage on Newspapers, Pamphlets, and other Printed or Engraved Papers and Proof Sheets sent by Letter Mail.

Newspapers, Pamphlets, &c., printed in India.		Imported Newspapers, Pamphlets, &c.	
Not exceeding in weight.	Postage.	Not exceeding in weight.	Postage.
Six Tolahs	One Anna	Six Tolahs	One Anna.
Twelve Tolahs	Two Annas	Twelve Tolahs	Two Annas.
Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.		Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.	

NOTICES ISSUED BY THE DIRECTOR-GENERAL OF THE POST OFFICE OF INDIA.

FROM this date Letters addressed to Hong-Kong and other places in China, at which there is a British Post Office, can be registered in India under the same rules and on payment of the same fee, i. e. four annas as is payable on letters registered for Great Britain.

The 31st January 1860.

No. 9391.

BAGGAGE Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office, and receipts are granted to Senders if required. The Post Office Officials have therefore been directed, not to accept fees for the special registration of Baggage Parcels. Articles sent on Book Post rates are not registered unless a registration fee is paid. When therefore Books or Prints or other Articles of value are sent by Book Post, the Senders can register them by payment of the usual fee of 4 annas.

CALCUTTA,
The 30th March 1860. }

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NOTICE.

From this date pre-paid Letters posted in India, addressed to any of the under-mentioned places, to be forwarded through the United Kingdom, may be registered at any Post Office in India, on payment of a Registration Fee of eight annas, in addition to the ordinary Postage due upon the Letter :—

COUNTRIES.	Postage upon a Letter under half an oz. sent <i>via</i> Southampton.	Registration Fee.	Total charge on a Letter under half an oz. sent <i>via</i> Southampton.	REMARKS.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	
Antigua	0 7 6	0 8 0	0 15 6	Letters sent <i>via</i> Marseilles are liable to a charge of two annas per quarter of an ounce in addition to the Combined British and Indian postage chargeable <i>via</i> Southampton.
Bahamae	0 7 6	0 8 0	0 15 6	
Barbadoes	0 7 6	0 8 0	0 15 6	
Berbice	0 7 6	0 8 0	0 15 6	
Demerara	0 7 6	0 8 0	0 15 6	
Dominico	0 7 6	0 8 0	0 15 6	
Grenada	0 7 6	0 8 0	0 15 6	
Honduras	0 7 6	0 8 0	0 15 6	
Jamaica	0 7 6	0 8 0	0 15 6	
Montserrat	0 7 6	0 8 0	0 15 6	
Nevis	0 7 6	0 8 0	0 15 6	
St. Kitts	0 7 6	0 8 0	0 15 6	
„ Lucia	0 7 6	0 8 0	0 15 6	
„ Vincent	0 7 6	0 8 0	0 15 6	
Tortola	0 7 6	0 8 0	0 15 6	
Tohago	0 7 6	0 8 0	0 15 6	
Turks Islands	0 7 6	0 8 0	0 15 6	
Trinidad	0 7 6	0 8 0	0 15 6	
Bermuda	0 7 6	0 8 0	0 15 6	
Canada	0 9 0	0 8 0	1 1 0	
Nova Scotia	0 7 6	0 8 0	0 15 6	
New Brunswick	0 7 6	0 8 0	0 15 6	
Prince Edward Island	0 7 6	0 8 0	0 15 6	
Newfoundland	0 7 6	0 8 0	0 15 6	
Sierra Leone	0 7 6	0 8 0	0 15 6	
Gold Coast	0 7 6	0 8 0	0 15 6	
Cape of Good Hope	0 7 6	0 8 0	0 15 6	
Natal	0 7 6	0 8 0	0 15 6	
St. Helena	0 7 6	0 8 0	0 15 6	
Belgium	0 6 0	0 8 0	0 14 0	
United States	0 9 6	0 8 0	1 1 6	

H. B. RIDDELL,
Director-General of the Post Office of India.

SMITH,
The 3rd August 1860.

Notice.

From and after this date, Letters for all the States of Italy may, at the option of the Sender, be prepaid in India, and will be forwarded in the Malta Mail, for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage; but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.		To Sardinia, Tus- cany, Parma, Mo- dena, and the Romagna.			To any other State in Italy.		
		Rs.	As.	P.	Rs.	As.	P.
Weighing less than $\frac{1}{4}$ of an ounce	...	0	5	4	0	18	4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce	...	0	8	0	1	14	8
" $\frac{1}{2}$ " " $\frac{3}{4}$ of an ounce	...	0	13	4	1	12	0
" $\frac{3}{4}$ " " 1 ounce	...	1	0	0	1	18	4
" 1 but " $1\frac{1}{4}$ ounce	...	1	7	8	8	0	8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, i. e. Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna, cannot be prepaid in India to their destination. The India Inland Rate of Postage of one anna for each Paper not weighing more than six tolas, must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph, will be liable to the following Rates of Postage :—

					Rs.	As.	P.
If weighing less than two ounces	...				0	1	4
More than two ounces but less than 4 ounces	...				0	2	0
" four " " 6 "	...				0	3	4
" six " " 8 "	...				0	4	0
" eight " " 10 "	...				0	5	4

C. K. Dove,
Post-Master General.

CALCUTTA,
The 31st October 1860. }

NOTICE ISSUED BY THE POST-MASTER OF CALCUTTA.

No. 2661.

The 19th September 1860.—As very many Letters on ordinary Post Office matters are addressed by the Public to the Post-Master General instead of the Post-Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post-Master be addressed on all matters of his Office, except when any party may wish to prefer complaint to higher authority.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of December 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Bengal.	10th Jan. 1861, at 4 P. M.	4-50 P. M.	7½ P. M.	7½ P. M.	2 H. 55 M.	4	2	6	38	10	57 6
										Total	69
										France	2
										Ceylon	1
										Madras	2
										Mauritius	1
										Singapore	1
										Hong-Kong	1
										Malta	1 Bag.
										Alexandria	1 "
										Aden	1 "
										Suez	2 Packets
										Gibraltar	1 "
										Madras	2 "
										Hong-Kong	1 "
										Bengal	1 "
										Bombay	1 "
										Total	82

The 11th January 1861.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of December 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mails were landed at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Candia.	31st Jan. 1861, at 5-10 P. M.	6-15 P. M.	8-15 P. M.	8-45 P. M.	2 H.	4	2	6	35	22	67 8
										Total	63
										Marseilles	3
										Hong-Kong	2
										Singapore	1
										Australia	4
										Galle	1
										Madras	3
										Malta	1 Bag.
										Alexandria	1 "
										Suez	1 Packet.
										Aden	1 "
										Galle	1 "
										Gibraltar	1 "
										Penang	1 "
										Bombay	1 "
										Australia	13 "
										Do.	1 Bags.
										Total	103

The 31st January 1861.

It is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office between the 1st to 31st January 1861, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified :—

Letters received on dates from and to	By what Ship des- patched.	Bound to	REMARKS.
1st January 1861 ...	Steamer <i>Burmah</i> ...	Akyah, Rangoon, and Moulmein..	Left Town on the 2nd Jan. 1861.
2nd to 10th ditto ...	" <i>Rangoon</i> ...	Ditto ...	Left Town on the 17th Ditto.
17th to 31st ditto ...	" <i>Burmah</i> ...	Ditto ...	Will sail on the 2nd Feb. 1861.
1st to 19th ditto ...	" <i>Lancefield</i> .	Penang, Singa- pore, and Hong- kong ...	Left Town on the 20th Jan. 1861.
1st to 4th ditto ...	Ship <i>Tyburnia</i> ...	Cape of Good Hope ...	Left Town on the 5th Ditto.
5th to 8th ditto ...	" <i>Falette</i> ...	Ditto ...	Left Town on the 9th Ditto.
9th to 19th ditto ...	" <i>Hotapur</i> ...	Ditto ...	Left Town on the 20th Ditto.
1st to 7th ditto ...	" <i>Petie Anna</i> ...	Mauritius ..	Left Town on the 8th Ditto.
8th to 11th ditto ...	" <i>Putta Salam</i> ..	Ditto ...	Left Town on the 12th Ditto.
12th & 13th ditto ...	" <i>C. H. Lunt</i> ...	Ditto ...	Left Town on the 14th Ditto.
14th & 15th ditto ...	" <i>Indiana</i> ...	Ditto ...	Left Town on the 16th Ditto.
1st to 3rd ditto ...	" <i>Beverley</i> ...	Melbourne ...	Left Town on the 4th Ditto.
4th to 21st ditto ...	" <i>Kokinoor</i> ...	Ditto ...	Left Town on the 22nd Ditto.
1st to 10th ditto ...	" <i>Tubal Cain</i> ...	Port Blair ...	Left Town on the 11th Ditto.



APPENDIX TO The Calcutta Gazette.

WEDNESDAY, FEBRUARY 6, 1861.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates in Zillah Rungpore will be put up to public and unreserved sale at the Collector's Office of that District, on the 9th February 1861, corresponding with the 28th of Mangh 1267 B. S. for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th of January 1861:—

Class I.—Permanently-settled Mehal.

No. 8.—Mouzah Dhatnoor, &c., in Chuckla Putteypore; recorded proprietor, Moharajah Nurrender Narain Bhoop Bahadoor, Essur Chunder, Hurchunder Choudry and Foqueerchunder Shah, with the exception of Mouzah Nij Dhanoor, belonging to Fugeerchunder Shah and 5as. 6g. 2k. 2c. share of the remaining portion of the Estate belonging to Moharajah Nurrender Narain Bhoop Bahadoor, the right and interest in 10as. 13g. 1k. 1c. share of Essur Chunder and Hurchunder Choudry, only is to be sold; sudder jumma Rupees 1,814-2-5.

No. 83.—Mouzah Burdah, &c., in Chuckla Carzeehaut; recorded proprietor, Nab Dip Chunder Shah, Joy Monee Dassea, Mother of Raj Koomaree Dassea, Minor, Mouzah Burdah, bearing the proportionate sudder jumma of Rupees 456-11-5, belonging to Joymonce Dassea, the account of which has been separately kept under the provisions of Section XI., Regulation XI. of 1859 is to be sold. The sudder jumma of the entire Estate is Rupees 1,789-6.

RUNGPORE,
Collector's Office,
The 16th January 1861.

E. LOCKWOOD,
Deputy Collector, in Charge.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estate in Zillah Dinagepore will be put up to public and unreserved sale at the Collector's Office of that District, on the 16th day of February 1861, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th January 1861:—

Class I.—Permanently-settled Estate.

No. 253.—Mouzah Munneerampoor, &c., Pergunnah Geelabaree, recorded proprietor, Sekoo Mahomed Chowdry; sudder jumma, Rupees 4,353-4-14.

E. GIBBY,
Officiating Collector.

DINAGEPORE COLLECTORATE,
The 18th January 1861.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates in Zillah Bhargulpore will be put up to public and unreserved sale at the Collector's Office of that District, on the 11th day of February 1861, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th day of January 1861:—

Class I.—Permanently-settled Estates.

No. 276.—Mouzah Salaspoor, Pergunnah Colgong; recorded proprietor, Rance Radha Chowdran; sudder jumma, Rupees 630-15.

Class IV.—Estates to be sold for arrears due on other Estates.

Five Gundas of the Rights and Interest of Lullit Narain Singh in Mouzah Surwurpoor Sojawul, appertaining to Taleokah Dhubdurra, Pergunnah Cbye, Towjee No. 352; entire sudder jumma, Rupees 8,203-4-34.

BHARGULPORE COLLECTORATE;
The 22nd January 1861.

J. S. ARMSTRONG,
Assistant Collector, in Charge.

SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

The exemption contained in Section CXVI, Act XXXII of 1860, applies only to cases in which the aggregate amount of the annual income or profits, from whatever source derived, and whether a portion of such income or profits fall within any other special exemption contained in the Act or not, is less than 200 Rupees.

No. 18.
Exemptions under Section CXVI.

An Officer in the yearly receipt of pay and allowances and of a private income, however derived, the pay and allowances and private income amounting together to 200 Rupees, is not in a position to furnish proof in the terms of Section CXVI, Act XXXII of 1860. In respect to the sum received as pay and allowances, he may claim exemption under Section CXXVII, but that exemption does not extend beyond the pay and allowances of the Officer and leaves him, for the purpose of computing the amount at which he ought to be assessed generally, in the same position as if the sum received as pay and allowances had been subject to duty. In such case the Collector, Commissioner, or Assessor, is bound to assess the Officer in respect of his private income under whichever of the Schedules that income may fall.

No. 19.
Military Officers, Private Income of.

For the same reason no Officer, whose aggregate income, including his Official pay and allowances, and any income derived from other sources amounts to 500 Rupees per annum, can claim partial exemption under Section CXVII. The private income of such Officer, though less than Rupees 500, or even than Rupees 200 per year, is assessable in the full amount of duty.—(Financial Department Order, No. 415, dated 10th January 1861).

Section CXVII.

In assessing house property to the Income Tax, no deduction should be made or allowed on the amount paid for Municipal Taxes on such property.

No. 20.
House Property, No deduction on account of Municipal Taxes on.

Act XXXII. of 1860.
Section XC VII.
Rule 13, Schedule 1.

GROUND rent may be deducted under Clause 1, Rule 6, Schedule 1, (Section CXVII, Act XXXII of 1860,) or if paid to a superior landlord, dealt with under Clause 3 of the same Rule.—(Financial Department Order, No. 614, dated 18th January 1861.)

No. 21.
Rent. (Ground.)

Section CIVIL.
Rule 6.
Clauses 1 and 2.
Schedule 1.

The interest paid upon Local Treasury Loans in the Straits Settlement is liable to Income Tax.—(Financial Department Order, No. 667, dated the 21st January 1861).

No. 22.
Loans, (Straits Settlements), Interest on.

Act XXXII. of 1860.
Schedule 2.
Straits Settlement.

In cases falling under Section* XCIV. of Act XXXII. of 1860, if the Wife is living with the Husband, the notice required by Section XXXVIII. should be served upon the Husband, upon whom the assessment should be made under Section

No. 23.
Notice. (Under Section XXXVIII.)

Act XXXII. of 1860.
Sections XXXVIII, XCIV. and XCV.

* Married woman (subject to English Law) having separate property chargeable.

XCV. of the Act.

(Note.—In such cases it may be advisable, though not absolutely necessary, to address the notice to the Husband and Wife jointly, and, when it can conveniently be done, to serve duplicate parts, the one on the Husband, and the other on the Wife.)

If the Husband and Wife are living apart, whether the Husband be in India or not, the notice should be served upon the Wife, and the assessment made in her name under Section XCVI. (Financial Department Order, No. 677, dated 18th January 1861.)

ALLOWANCES received by the Executive Officials of the Guaranteed Railway Companies, for the purchase and maintenance of Horses, for expenses incurred when in the field and away from their proper Districts, for Boat hire and for travelling expenses, and the like, forming no part of the income of such Officers, and being only allowances for actual and necessary expenses, are not chargeable with Income Tax.

No. 24.
Allowances On account of Horses, Boat hire and travelling made to Railway Officers.

Act XXXII. of 1860.
Schedule 2.

THE Consulting Engineer of a Railway Company having been deputed to superintend in India the construction of certain Works for the period of three and a half months, subsequently to the date upon which Act XXXII. of 1860 came into operation, for which he was to receive a fixed sum to cover all expenses, declared

No. 25.
Allowance Of a lump sum to a certain Railway Official.

Act XXXII. of 1860.
Schedule 2.
Rule 45.
Section XCVIII.

liable to Income Tax on all sums received by him

SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

in India which were not specially exempted under the Act.—(*Financial Department Order, No. 681, dated the 18th January 1861.*)

In assessing a House insured against fire to the Income Tax, the sum paid on account of such Insurance may be deducted from the rent and the assessment made upon the balance, but in such case the full rent of the House must be returned. (*Financial Department Order, No. 463, dated 16th January 1861.*)

No. 26.
House.
Insurance against Fire.
Act No. XXXII. of 1860.
Schedule 1.
Section XC VII.

A PERSON who has paid in England the premium on a Policy of Life Insurance, and who applies for a refund of the amount of Income Tax with which he has been charged on the sum so paid, should deliver with his application the receipt of the Insurance Company for the premium paid to it, and a duplicate or triplicate of the Bill of Exchange by which the amount was remitted, or if the remittance was not made direct to the Insurance Company, a letter from the party to whom the money was remitted, acknowledging its receipt and advising payment to the Insurance Company, should accompany the application. These documents are required to prove not only that a payment has been made on account of Life Insurance, but also that it was made from Indian income. With regard to the rate of Exchange at which the Bill upon England was drawn, the party claiming the refund should be allowed to state in writing the rate at which the remittance was made. (*Financial Department Order, No. 493, dated 16th January 1861.*)

The Revenue Commissioner for alienations in the Presidency of Bombay was authorized, when introducing the summary settlement, to intimate to the holders of alienated land that so far as regarded the lands to which the summary settlement might be applied, they would not be chargeable with Income Tax under Acts XXXII and XXXIX of 1860, and that the acceptance of the quarter assessment settlement would include the demand to which the Inamdar might be liable for Income Tax on his holding; but that the profits arising from the land so settled must be returned and taken into consideration in determining whether the person receiving the same was exempt from Income Tax, or otherwise, on profits arising to him from other sources.

No. 28.
Inam Lands.
(Bombay.)
Acts XXXII. and XXXIX. of 1860.
Schedule 1.
Section XC VII.

WHEN a person, who has been assessed to the Income Tax by a Panchayet, under the provisions of Part II, Act XXXII of 1860, applies to compound for the payment of the sum so assessed for a series of years, he should be required to make a return of his profits in the prescribed form, in order to enable the Collector or Commissioners to judge whether the application should be complied with. The decision of the Panchayet should not be taken as the ground on which to admit an application of this nature. An assessment by a Panchayet or in a lump sum must be regarded as an experiment for one year only. (*Financial Department Order, No. 523, dated 16th January 1861.*)

No. 29.
Assessments
under contract of composition.
Act No. XXXII. of 1860.
Part II, and Section LXVII.

No. 30.
Assessments
by Panchayet, experimental.

A MILITARY Pension does not stand on a higher footing in regard to exemption under Section CXXXVII, Act XXXII of 1860, than the Military pay of an Officer actively employed. As soon as such Officer obtains employment, the pay and allowances of which, including the Officer's Military pay, equal or exceed the pay and allowances of a Captain of Infantry, he ceases to fulfil the conditions of the exemption and a similar result follows in the case of a pensioned Military Officer, as soon as his pay and allowances, including his pension (if he has accepted a consolidated salary, inclusive of the pension,) equal the pay and allowances of a Captain of Infantry. The circumstance that the Military Pension is not brought out to this Country, but is paid at Home, and is subject to the English Income Tax, does not affect the question (*Financial Department Order, No. 674, dated 18th January 1861.*)

No. 31.
Pension
of a Military Officer, Indian Army, drawn in England.
Act No. XXXII. 1860.
Section CXXXVII.

WHERE a House of Business, established before the commencement of the year preceding the year of assessment, calculated as laid down in Rule 1, Section XC VII, Act XXXII of 1860, can satisfy the Collector or Commissioners that during such preceding year, its profits were "Nil," the Collector or Commissioners should not assess such House at all upon the profits made by it during the current year or such year of assessment. (*Financial Department Order, No. 700, dated 22nd January 1861.*)

No. 32.
Profits
Of a House of Business when returned "Nil."
Act No. XXXII. of 1860. Schedule 2. Section XC VII. Rule 1.

SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

When the Co-sharers of an hereditary Wuttun are entitled to receive their respective shares of such Wuttun direct from the Government Treasury, they should be separately assessed to the Income Tax, each upon his own Share. The assessment in such case should not be made in the aggregate upon the total amount of the Wuttun.

No. 33.
Wuttun,
Co-sharers in, under what circumstances to be separately assessed.
Act XXXII of 1860.
Schedule 4.
Section C.

When any portion of the Income of a Zamindar in the Presidency of Bombay is payable by an Officer of Government to Carcoons entertained on account of such Zamindar, only such portion of the Zamindar's income as is actually paid or payable to him after deducting the allowance of his Carcoons, should be assessed with Income Tax. The assessment upon the Zamindar should be made under Schedule 4 of Act XXXII of 1860, and the Rules relating to that Section.—

No. 34.
Zamindars,
Income actually received by, in Bombay Presidency to be assessed after deducting allowance of Carcoons.
Act XXXII of 1860.
Schedule 4.
Section C.
(Financial Department Order, No. 465, dated the 10th January 1861.)

The tenure of the Khote in Villages in the Presidency of Bombay which are entirely Khote, in so far as the Government is concerned, does not fall within the provisions of Section CXXX, Act XXXII of 1860, which applies only to Ryots and others in occupation of land for agricultural purposes and actually engaged in the cultivation or depasturing of the same. The land which the Khote in such Villages holds in his own management but not occupied by him direct from Government but from himself, seeing that as hereditary lease-holder he engages, where this is the case, with Government for the revenue of the Village in the lump. Whatever profits therefore such Khote derives from his lease he should return under Schedule I, in accordance with Rule 4, Section XCVII of the Act.

No. 35.
Khote
In Bombay Presidency how to be assessed.
Act No. XXXII of 1860.
Section CXXX.
Schedule I, Rule 4.
Section XCVII.

Dharekurrees, when actually engaged in the cultivation or depasturing of their lands should be treated with reference to Section CXXX, Act XXXII of 1860, and when they only receive the rents of such lands, they should be treated in accordance with Section XCVII, Rule 4 of the Act.—

No. 36.
Dharekurrees
In Bombay Presidency how to be assessed.
Act XXXII of 1860.
Section CXXX.
and
Section XCVII, Rule 4.
(Financial Department Order, No. 682, dated the 21st January 1861.)

In making a deduction for the repairs of a House under Section CXXXII, Act XXXII of 1860, the Assessor may allow a sum equal to six months' rent to be deducted in any one of three years, if such sum shall have been actually expended in repairs during the year for which the deduction is made. Thus, in a House rented at 50 Rupees per month, if repairs were executed to the extent of 300 Rupees, a deduction would be allowed to that amount, but if the whole amount were taken in the first of the three years, no further deduction would be allowed during the next two succeeding years. In like manner, if a smaller sum than 300 Rupees were claimed to be deducted for repairs in the first of the three years, in the next two succeeding years no greater sum than the difference between the sum so claimed and 300 Rupees would be allowed.—

No. 37.
House,
Deduction for repairs of.
Act XXXII of 1860.
Section CXXXII.
(Financial Department Order, No. 991, dated the 25th January 1861.)

Endowments for the support of Schools, unless they are for the education of the poor and indigent, should not be exempted from the Income Tax.—

No. 38.
Schools,
Endowment for support of.
Act XXXII of 1860.
Section CXXXIII.
(Financial Department Order, No. 1049, dated the 20th January 1861.)

The exemption contained in Section CXXX, Act XXXII of 1860, does not extend to a Ryot who enjoys any income or profits other than what he derives from the occupation of land. The profits arising to such Ryot from the land occupied by him, although the rent which he pays for the land does not amount to 600 Rupees per annum, should be returned and taken into consideration in determining the aggregate of such Ryot's income, with a view to decide whether he is exempt from taxation under Section CXVI, or whether he is liable to be charged with duty at the rate of only 2 per Cent. under Section CVII of the Act or otherwise.—

No. 39.
Ryot
Possessing income other than from land, how assessable.
Act No. XXXII of 1860.
Section CXXX.
(Financial Department Order, No. 10,980, dated 2nd November 1860, and No. 731, dated 21st January 1861.)



The Calcutta Gazette.

SATURDAY, FEBRUARY 9, 1861.

LEGISLATIVE COUNCIL OF INDIA.

The following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 20th January 1861, and is hereby promulgated for general information:—

Act No. II of 1861.

An Act to amend Act VI of 1857 (for the acquisition of land for public purposes).

WHEREAS it is expedient to amend Act VI of 1857 (for the acquisition of land for public purposes): It is enacted as follows:—

Sections repealed. I. Sections IX and XXXVII of Act VI of 1857 are hereby repealed.

II. Within the Presidency Towns of Calcutta, Madras, and Bombay, and within the Settlement of Prince of Wales' Island, Singapore, and Malacca, if the Collector or other Officer is opposed or impeded in taking possession, under Act VI of 1857, of land required for public purposes, he shall apply to the Commissioner of Police of the Town or Station, who shall enforce the surrender of the land.

III. The powers conferred by Act VI of 1857 shall extend, in the case of any Road, Canal, or Railway, to authorize the temporary occupation of any land not more than one hundred yards from the centre line of the Road, Canal, or Railway as marked on the ground, for taking earth or other materials for making or repairing the Road, Canal, or Railway, or for depositing thereon superfluous earth or other material, or erecting temporary buildings and workshops thereon, and of any land within any be needed for making temporary Roads or Railways from any public road or any navigable river to the intended line of

Railway: and for the temporary occupation of any such land, and for any permanent damage done by such occupation and use of the land, including the full value of all clay, stone, gravel, sand, and other materials taken thence, compensation shall be paid to and among all persons having an interest therein, to be ascertained, in case of disagreement, in the same manner as compensation for land permanently taken.

IV. When the local Government shall be satisfied that in any special case the provisions of the last preceding Section of this Act are inadequate for the purpose of taking ballast or of brick-making, or of quarrying for building stone or lime stone, and that it is expedient that land should be temporarily occupied beyond the limits prescribed in the said last preceding Section, it shall be competent to the local Government to extend the provisions of that Section to any uncultivated land situated within two miles from the centre line of the Road, Canal, or Railway, provided that the land to be so occupied be not worked or used by the owner or any other person in occupation thereof for the purpose or purposes in this Section mentioned, at the time that a declaration shall be made with respect to the land aforesaid, under the provisions of Section II of Act VI of 1857.

V. In any case in which the local Government shall exercise the power vested in it by the last foregoing Section, it shall be competent to the person or all the persons to whom compensation would be payable, at any time before he or they shall have agreed to the compensation awarded by the Collector or other Officer, or before the Collector or other Officer shall have referred the matter to arbitration, to require the land in question to be permanently taken, and the value thereof to be awarded in the manner prescribed in Sections V and VI of Act VI of 1857. Such person or persons shall make an application in writing to the Collector or other

Officer on behalf of Government, and on receipt thereof the Collector shall be bound to take the land on behalf of Government as required, or forego the temporary occupation of the same.

Construction. VI. This Act shall be read with and taken as a part of Act VI of 1857.

M. WYLIE,
Clerk of the Council.

THE 2ND FEBRUARY 1861.

THE following Bill was read a second time in the Legislative Council of India on the 2nd February 1861, and was referred to a Select Committee who are to report thereon after the 6th of April next:—

A Bill to regulate the administration of affairs in Port Blair.

WHEREAS the Settlement of Port Blair including the territory thereto attached, within the Andaman Group of Islands, is occupied as a Penal Settlement for convicts sentenced by the Courts of British India to transportation, and it is expedient to provide for the admission and residence of other persons than convicts within the said Settlement, as well as for the occupation of land and the general administration of affairs within the said Settlement; It is enacted as follows:—

I. The land of the Settlement of Port Blair is vested absolutely in Her Majesty the Queen, and such land shall not be sold, leased, or otherwise transferred to or be acquired by any person except by and through an instrument in writing executed by the Superintendent of the said Settlement or such other authority as the Governor-General of India in Council may appoint; and it shall be competent to such Superintendent or other authority to eject any person from land occupied or in any way possessed by him which such person shall have not acquired in the manner prescribed in this Section.

II. The Governor-General in Council may appoint one or more Officers to superintend the management of the land of the Settlement of Port Blair and the realization of any Revenue, rent, or other dues that may be payable on account of such land; and any Officer so appointed shall, in the matters aforesaid, be subject to the direction and control of the Governor-General of India in Council and be guided by such instructions as the Governor-General of India in Council may from time to time issue.

III. The administration of Civil and Criminal justice within the Settlement of Port Blair shall be vested in such Officer or Officers as the Governor-General of India in Council may, for the purpose of tribunals of first instance or of reference and appeal, appoint; and the Officer or Officers so appointed shall in the matters aforesaid be subject to the direction and control of the Governor-General of India in Council, and be guided by such instructions as the Governor-General of India in Council may from time to time issue.

IV. It shall be lawful for the Governor-General of India in Council to declare in what cases the order, judgment, or sentence made by any Officer appointed as provided in the last foregoing Section shall be final, and to direct that from any such order, judgment, or sentence an appeal may be heard and decided by any Court established within British India and beyond the limits of the Settlement of Port Blair.

V. It shall be lawful to the Governor-General of India in Council to empower any Court established within British India and beyond the limits of the Settlement of Port Blair to revise and modify or reverse any order or sentence passed in any Criminal trial by any Officer within such Settlement; and no sentence of death passed by any Officer within such Settlement shall be carried into execution until it be confirmed by the Governor-General of India in Council or by such Court established within British India and beyond the limits of the Settlement of Port Blair as the Governor-General of India in Council may for that purpose appoint.

VI. It shall not be lawful for the Master or Commander of any vessel to land or to anchor such vessel for the purpose of landing any person or any goods or things at any place on the Coast of the Settlement of Port Blair except at such place as may be declared a Port under the provisions of Act XXII of 1855; and any Master or Commander so offending shall forfeit and pay a sum not exceeding one thousand Rupees.

VII. Any person who shall land from any vessel or boat at any place on the Coast of the Settlement of Port Blair, except at such place as shall be within the limits of any Port declared under the provisions of Act XXII of 1855, shall forfeit and pay a sum not exceeding five hundred Rupees; and any goods or thing landed from any vessel or boat except within such limits, shall be liable to be seized by any person in the employment of Government within the Settlement, and may be confiscated if the Superintendent or other Officer aforesaid shall so direct.

VIII. The provisions of the two last preceding Sections shall not apply to any vessel or boat the property of Her Majesty or used for any public purpose, or to any person or thing landed from such vessel or boat, nor in any other case when the Sections aforesaid shall have been infringed from stress of weather or other unavoidable circumstances.

IX. The Master or Commander of any vessel that shall enter any Port of the Settlement of Port Blair shall be bound to deliver to the Conservator of the Port, within twenty-four hours from the time of entering, a list of the crew and Passengers on board of such vessel as well as a Manifest of the cargo carried by such vessel; and any Master or Commander failing to deliver such list and Manifest within such period shall forfeit and pay a sum not exceeding five hundred Rupees.

X. No person shall land within the limits of any Port of the Settlement of Port Blair except under a license granted as hereinafter provided or under the written permission of the Conservator of the Port or of the Superintendent of the Settlement or other authority appointed as provided in Section I of this Act, and any person so landing without such license or permission shall forfeit and pay a sum not exceeding five hundred Rupees.

XI. No goods or other things shall be landed within the limits of any Port of the Settlement of Port Blair except under the written permission of the Conservator of the Port or other Officer appointed in that behalf; and any goods or things landed without such permission, shall be liable to be seized by any person in the employment of Government within the Settlement, and may be confiscated if the Superintendent or other authority aforesaid shall so direct.

XII. Every Master or Commander of a vessel shall, before the departure of the vessel of which he is Master or Commander, furnish to the Conservator of any Port of the Settlement of Port Blair, a list of the crew and other persons who are about to sail in such vessel, specially designating the persons, if any, who may not have arrived at the Settlement in such vessel; and every Master or Commander who shall fail to furnish such list shall forfeit and pay a sum not exceeding one thousand Rupees.

XIII. Every Master or Commander of any vessel anchored in, or about to depart from, any Port of the Settlement of Port Blair, shall be bound, on the requisition of the Conservator of the Port or other person acting under the instructions of the Superintendent of the Port or other Officer aforesaid, to permit such Conservator or other person to inspect such vessel and to produce before such Conservator or other person any person who may be on board of such vessel. If any Master or Commander shall fail to conform to any of the provisions of this Section, he shall forfeit and pay a sum not exceeding one thousand Rupees.

XIV. If the Master or Commander of any vessel or other person shall wilfully receive on board such vessel or on any boat any convict undergoing a sentence of transportation, for the purpose of conveying the same from the Settlement of Port Blair without the knowledge or authority of the Superintendent or other Officer aforesaid, such Master or Commander or other person shall forfeit and pay a sum not exceeding one thousand Rupees, besides being liable to any punishment that may be awarded on conviction of any offence committed by him under the provisions of the Indian Penal Code.

XV. No person shall reside at the Settlement of Port Blair beyond the period of one month, or after the departure of the vessel by which he was conveyed to such Set-

tlement, except he shall hold a license granted by some person empowered in that behalf by the Governor-General of India in Council; and any person who shall so reside without such license shall forfeit and pay a sum not exceeding five hundred Rupees. Such person may be required to remove himself from the Settlement within such time as the Superintendent or other Officer appointed as provided in Section II of this Act shall direct; and if he shall fail so to do, he shall forfeit and pay a sum not exceeding five hundred Rupees, and may further be removed from the Settlement by any vessel that the Superintendent or other Officer aforesaid may appoint for that purpose.

XVI. The Governor-General of India in Council may determine the conditions upon which a license to reside in the Settlement of Port Blair shall be granted. The conditions so determined shall be inserted in the license: and if the holder of any such license shall fail to conform to, or shall infringe, any of the conditions therein specified, he shall forfeit and pay any sum specified therein as a forfeiture payable for any neglect or infringement of such conditions. Such person may also be required to remove himself from the Settlement, and his failure so to do may be enforced as provided in the last preceding Section.

XVII. The forfeitures incurred under this Act may be imposed by any Officer exercising the authority of Magistrate within the Settlement of Port Blair, and the payment of the sum may be enforced by distress and sale of the goods and chattels of the offender, or in the case of the Master or Commander of a vessel, by the distress and sale of such vessel and the tackle, apparel, and furniture thereof.

M. WYLLIE,
Clerk of the Council.

THE 2ND FEBRUARY 1861.

THE following Bill was read a second time in the Legislative Council of India on the 2nd February 1861, and was referred to a Select Committee who are to report thereon after the 6th of May next:—

A Bill to regulate the occupation of land in the Settlement of Malacca.

WHEREAS it is expedient to declare the right which accrued to the Honorable the East India Company in certain land situated within the District and Settlement of Malacca upon the relinquishment of the same in favor of the said Company in the years 1828 and 1829, and otherwise to amend the law relating to the occupation of land situated within the Settlement of Malacca: It is enacted as follows:—

I. The lands comprised within the grants and estates situated within the district of Malacca that were surrendered by the grantees or proprietors thereof in the year 1828 or 1829 to the said East India Company, in consideration of the annual payment in perpetuity to each grantee or proprietor of such a sum of money as was in each case

then agreed upon, shall be held to have been transferred in absolute property to the Governor in Council of the Straits Settlements on behalf of the Honorable the East India Company, and to be now absolutely vested free of any interest or right whatsoever in Her Majesty the Queen, Her Heirs, and Successors, saving always any rights or interests lawfully vested in any under-tenants and cultivators holding or occupying any portion of the lands of the grants or estates aforesaid.

II. The sums of money agreed to be annually paid as aforesaid to the grantees or proprietors of such surrendered grants and estates shall be paid as a perpetual annuity to the said persons, or their heirs or representatives, by Her Majesty, Her Heirs, and Successors; and it shall be lawful for the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, with the sanction of the Governor-General of India in Council, to commute the perpetual annuity payable to each annuitant for such sum and on such terms as may with each annuitant be agreed upon, in full discharge of the perpetual annuity so commuted and of all rights or obligations whatsoever connected therewith.

Payment of annuities to the grantees or proprietors of the surrendered estates.

III. All cultivators and resident tenants of the Settlement of Malacca who hold their lands by prescription whether such lands be situated within the grants and estates aforesaid or within the District of Naning, are hereby declared to be and shall be subject to a payment of one-tenth part of the produce thereof to Government; such payment to be made in kind or in the form of a sum of money fixed in commutation of the payment in kind; and all other cultivators and under-tenants who now occupy or hold or shall occupy or hold land situated within the grants, estates, and district aforesaid, are hereby declared to have been and shall be liable, as directed in Section II Act XVI of 1839, to be assessed in such manner, at such rate, and under such conditions as the Resident Councillor of Malacca, with the authority of the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, may determine.

Cultivators and tenants subject to payment to Government of one-tenth of produce.

Provido.

Nothing in this Section shall be taken to affect any engagement entered into for a specific time or upon specific conditions between any cultivator or tenant and the Resident Councillor or other person acting on behalf of the local Government during the pendency thereof.

IV. It shall be lawful for the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, instead of levying as provided in the last preceding Section

Commutation of a fixed sum for an annual payment.

an annual payment either in kind or in money, to direct the Resident Councillor of Malacca to commute the annual payment for which the tenant, cultivator, or other occupier of land as aforesaid is liable, for a sum to be fixed at the discretion of the Governor, and on the payment of the sum so fixed, to vest the tenant, cultivator, or other occupier in absolute possession of the land held or occupied by him free of any liability for rent due to the local Government under the provisions of the foregoing Section.

V. It shall be lawful for the Governor aforesaid, any provision in Section V Act XVI of 1839 to the contrary notwithstanding, to direct any lease granted or to be granted under that Section to be granted in perpetuity or for such term as to such Governor may seem proper, and to transfer to, and vest absolutely in, any person or persons any portion of the waste or forest land situated within the estates aforesaid or within the District of Naning, on the payment of a sum fixed as provided in the last foregoing Section free of any liability for the payment of annual rent.

Grant of leases.

VI. It shall not be competent to any party to claim, on the ground of prescriptive right or of possession, any forest, waste, or other uncultivated land situated within the grants or estates aforesaid or within the District of Naning, unless the same, having been before cultivated, shall have fallen out of cultivation within three years from the passing of this Act; provided that any tenant, cultivator, or other occupier of cultivated land within the aforesaid estates or District shall be permitted to engage for unoccupied, forest, waste, or other uncultivated land situated within or next adjoining the boundaries of the cultivated land held or occupied by him to the extent of one-fourth thereof; and any order made in this matter by any person empowered in that behalf by the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca shall be final, subject only to revision by such Governor in any case in which he may think revision called for.

VII. It shall be lawful for the Governor aforesaid to cause a survey or measurement to be made of all the land of the Settlement of Malacca including the said District of Naning or any portion thereof, at such time and by one or more persons as he may direct; and any person so empowered by the Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca may require by a summons under his hand any person resident within that Settlement to attend before him, and if necessary to produce any document relating to the right to any land or interest in land situated within the said Settlement; and the person empowered as aforesaid may examine upon oath or solemn affirmation having the force of an oath, any person so summoned touching the right to any such land or interest in such land.

VIII. Any person so empowered as aforesaid may demarcate by such marks as he may think fit the boundaries of any land held or occupied by any tenant, cultivator, or other occupier; and if, in the course of survey or measurement or in the course of making any settlement, transfer, or assignment, any dispute shall arise as to the right of possession of any land between two or more persons claiming to possess the same as tenants, cultivators, or occupiers, or between one or more such persons and any grantee or proprietor of any grant or estate of the District of Malacca in the said Settlement not surrendered in the manner recited in Section I of this Act, or any person holding under such grantee or proprietor, any person empowered as aforesaid shall after enquiry make an order in favor of the party who may appear to have the best title and shall put in

Adjudication of disputed possession.

CLERKS and other persons employed in copying and preparing the Abstracts of assessments, whether the assessments abstracted therein are founded upon the Returns of the parties making the same, or upon the Estimates of the Assessors upon a Register of the Returns, should be treated as Officers employed in making the assessment, and should take the Oath of Secrecy prescribed by Section XXXIII, Act XXXII of 1860. — (*Financial Department Order, No. 1116, dated the 2nd February 1861.*)

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 28.

Fort William, the 7th February 1861.

Notifications.—In continuation of Notification, No. 3, dated the 4th ultimo, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of December last, contrasted with that of the previous years, is published for general information :—

	1858. December.	1859. December.	1860. December.
	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.
Government of India	2,00,16,212	1,38,17,631	3,38,10,006
Bengal	91,81,187	1,23,20,588	1,47,52,148
" N. W. Provinces	1,85,00,000	2,41,12,351	2,85,72,570
" Punjab	1,06,83,781	1,09,36,012	1,17,67,000
" Madras	1,01,19,151	1,04,22,200	1,11,64,000
" Bombay	1,59,51,182	3,00,10,150	2,51,20,300
Total	9,32,67,115	10,73,50,157	12,52,25,860

Memo.—Bullion remittances from London and Subscriptions to the 5½ per Cent. Loan were received to a large amount in 1859-60. No remittances from London have been received in 1860-61. The 5½ per Cent Loan was closed on the 14th February 1860.

By Order of the Hon'ble the President in Council,

No. 29.

The 8th February 1861.

With reference to the Notification in this Department, No. 23, dated 31st January 1861, the Hon'ble the President in Council is pleased to sanction the appointment of Lieutenant-Colonel Barr as Accountant to the Indian Navy, in addition to his duty as Military Accountant, Bombay.

C. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

GENERAL ORDER BY HIS EXCELLENCY THE
GOVERNOR GENERAL OF INDIA.

Camp Ghoomwara, 31st January 1861.

No. 26 A. of 1861.—His Excellency the Governor General is pleased to admit Duffield Darmahdeen, formerly of the 1st Regiment of Beatson's Horse, at present of the 2nd Regiment Central India Horse, to the 2nd Class of the Order of Merit, for his gallant conduct on the night of the 29th December 1859, in an attack upon a band of Rebels near Sindhora.

R. J. H. BIRCH, Major-General,
Secy. to the Govt. of India,
with the Governor General.

MILITARY DEPARTMENT.

Fort William, the 6th February 1861.

No. 87 of 1861.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Veterinary Surgeon William } For two years,
McDermott, of the Horse } under the old
Artillery } Regulations.

Fort William, the 8th February 1861.

No. 88 of 1861.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 496, of the 31st December 1860, are published for general information.

Paragraph 1.—The under-mentioned Officers have been permitted to return to their duty, viz :—
Lieutenant-Colonel K. Young, c. b.
Major J. F. Richardson, c. b., on the 4th January Steamer.

Major H. Dinning.

" C. J. Richards.

" T. S. Horsburgh.

" P. Stewart, on the 20th November Steamer.

Captain J. E. Cracroft.

" J. S. Ogilvie.

" J. J. Hockley.

" W. Numbhard.

" G. Ward.

" C. S. Fowle.

" G. P. Lane.

" A. M. Mackenzie.

Lieutenant F. A. Dickens.

" J. S. Robinson.

" W. G. Cubitt.

" A. H. Chapman, on the 20th November Steamer.

Lieutenant R. H. M. Aitken.

" J. Boulton.

" A. H. Thompson, on the 20th December Steamer.

Lieutenant W. E. D. Broughton, on the Clara.

received charge of the Office of Deputy Commissioner, and of the Treasury of Henzada, on the 17th November 1860, from Lieutenant W. C. Platt, Assistant Commissioner.

Mr. J. Treacy delivered over charge of his Office of Extra Assistant Commissioner, Tsanyay, to the Myoke of Tsanyay, Moung Toke-gye, on the 24th November last, and received charge of the Office of Assistant Commissioner, Rangoon, and of the Rangoon Treasury on the 5th December 1860.

No. 95.

The following arrangements are sanctioned for the Province of Pegu, consequent upon the appointment of Lieutenant-Colonel Fytche to be Commissioner of the Tenasserim and Murtabar Provinces.

Mr. E. O'Riley, Magistrate of the Town of Rangoon, to officiate as Deputy Commissioner of Bassein.

Captain H. A. Brown, Settlement Officer in Pegu, to officiate as Magistrate of the Town of Rangoon.

Lieutenant A. R. McMahon, Assistant to the Magistrate of the Town of Rangoon, to officiate as Settlement Officer in Pegu.

No. 97.

Mr. R. H. Kinchant, Collector of Customs at Toungoo, is permitted to resign his appointment from the 6th September last, the date on which he made over charge of his Office to Lieutenant M. Lloyd, Deputy Commissioner of Toungoo.

Mr. DeCourcy W. Ireland is appointed to be Collector of Customs at Toungoo.

Mr. Ireland received charge of his Office from Lieutenant M. Lloyd on the 19th November 1860.

No. 102.

The services of Captain J. Y. Gowan, Assistant Commissioner, on special duty, are replaced at the disposal of the Military Department.

A. R. YOUNG,
Secy. to the Govt. of India,
with the Governor General.

No. 535.

Fort William, the 6th February 1861.

Mr. W. A. Wilson, Junior, is appointed to be a Junior Sub-Assistant Revenue Surveyor, Third Class, on the 2nd or Lucknow Division of Oudh, from the 1st ultimo.

No. 536.

The 8th February 1861.

Captain E. B. Sladen, Assistant Commissioner, Second Class, received charge of the Moulmein Treasury from Mr. J. K. Macrae on the 15th January last.

No. 537.

Lieutenant R. C. Burn received charge of the Office of Assistant Commissioner, First Class, Martaban, from Lieutenant C. W. Hill, Officiating Assistant Commissioner, on the 12th January last.

Captain E. B. Sladen received charge of the Office of Assistant Commissioner, Second Class, Moulmein, from Mr. J. K. Macrae on the 14th January last.

Lieutenant C. W. Hill received charge of the Office of Assistant Commissioner, Second Class, at Amherst, from Lieutenant A. Cooke on the 16th January last.

No. 538.

Captain A. B. Cumberlege, Assistant Commissioner in Nagpore, reported his departure for Europe by the Steam-ship *Orissa*, which left Bombay on the 28th November last.

W. GREY,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

SUMMARIES OF CONSTRUCTIONS OF INCOME TAX ACTS
XXXII AND XXXIX OF 1860.

WHEN a Land-holder collects directly from his

No. 40.

Land-holder

Allowance to, for
expenses of collec-
tion.

Act No. XXXII of
1860.
Schedule I.
Section CXVII.
Rule 13.

Ryots (but in no other case), a deduction of 8 per cent. may be allowed from the rents so collected in assessing the profits of such Land-holder on account of the expenses of collection. The Rule declared applicable to Bengal and elsewhere.—
(Financial Department Order No. 1115, dated 25th January 1861.)

THE interest allowed to the Depositors of

No. 41.

Government
Savings Bank,
Interest on Deposits
in, how to be assessed.

Act XXXII of 1860.
Schedule 2.
Section XCVIII.

money in a Government Savings Bank cannot be assessed to the duties under the Income Tax Act in the hands of the Bank itself or of any Officer of the Bank. But each individual Depositor is liable to be assessed to the duties in respect of such interest upon a Return to be made by himself in the ordinary manner. When the total income of the Depositor, including the interest on his deposit, is less than 200 Rupees per annum, he will be entitled to exemption from the duties; but in itself the interest allowed by a Government Savings Bank is entitled to no exemption.—
(Financial Department Order, No. 1085, dated 30th January 1861.)

"by a Medical Board, when each case will be separately considered with reference to the time to be allowed."

20. "Of the thirteen cases now reported, four are those of Officers who have received wounds in action."

21. "The remaining nine cases are those of the Officers named in the margin, to whom Certificates have been given by the Director-General and Inspector-General, testifying that leave has been granted to them 'on account of illness contracted by service in the Field.'"

22. "We desire that, in future similar cases, a specific description may be given in a report of a Medical Board, of the nature of the illness and of the grounds upon which it is considered that the illness has been contracted 'by service in the Field;' also that each separate case may be accompanied by the opinions thereon of your Government as well as that of His Excellency the Commander-in-Chief."

23. "Meanwhile the applications of the Officers above mentioned, as recommended by the Commander-in-Chief, are complied with."

24. "We are of opinion that all such grants hereafter should be made for periods not exceeding eighteen months, to be extended if necessary."

Chaplains or Assistant Chaplains, desirous to avail themselves of the privilege thus extended to them, should submit an application to the Government of India, Madras, or Bombay, as the case may be, in the Military Department, through the Archdeacon, together with any documents they may desire to submit in support thereof. The application will be referred first to the Head of the Medical Department for report and then to the Commander-in-Chief for His Excellency's opinion thereon, after which it will be forwarded to the Secretary of State for final disposal.

No. 272.

The 8th February 1861.

The following letter is published for general information:—

From the Officiating Under-Secretary to the Government of India, in the Foreign Department, to the Secretary to the Government of the Punjab and its Dependencies,—(No. 5818, dated the 21st November 1860.)

With reference to your docket dated 5th instant, No. 710, I am directed to state, for the information of the Lieutenant-Governor, that the President in Council has no doubt that the Court of a Cantonment Joint Magistrate, exercising Civil jurisdiction under Act III. of 1859, is a Civil Court within the meaning of Act XXXVI. of 1860, and that all petitions and other documents filed in such a Court in cases under Act III. of 1859 are liable to Stamp duty under Schedule B. of the Stamp Act.

2. His Honor in Council holds the same opinion in regard to Military Courts constituted under Act XI. of 1841. Though called Military Courts they are in reality nothing but Civil Courts appointed for the trial of "actions of debt and other personal actions" against Native Officers, Soldiers, and Camp-followers. They are vested with the powers of Civil Courts in respect to the examination of witnesses, and their decrees are executed by Civil process. His Honor in Council thinks therefore that, in the absence of

any express exemption, all petitions and other documents filed in such Military Courts of Requests are liable to duty under Schedule B. of the Stamp Act.

By Order of the President in Council,

W. GRAY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 30.

Camp Piroda, the 5th January 1861.

His Excellency the Governor General is pleased to confer the Title of Khan Bahadoor on Meer Syud Mahommed, late Tehsildar of Jubbulpore, for his services during the Rebellion.

No. 63.

Camp Sehora, the 8th January 1861.

His Excellency the Governor General has been pleased to appoint Lieutenant R. H. DeMontmorency, 65th Regiment Native Infantry, to be Assistant Superintendent of the Oudh Police.

No. 65.

His Excellency the Governor General is pleased to appoint Lieutenant H. C. E. Ward, 5th European Regiment, to officiate as Second Assistant to the Agent to the Governor General for Central India.

Lieutenant Ward assumed charge of his Office on the 15th ultimo.

No. 84.

His Excellency the Governor General is pleased to appoint Assistant Surgeon W. T. B. Dalzel, M. D., to the Medical charge of the 2nd Regiment, Central India Horse.

No. 87.

Captain G. M. Martin has been permitted to resign his appointment in the Mysore Commission from the 28th February next, and his services are placed at the disposal of the Government of Fort St. George from that date.

No. 92.

Camp Gosulpore, the 9th January 1861.

His Excellency the Governor General is pleased to appoint Mr. T. Reade to be Superintendent of Forests in Oudh.

No. 93.

His Excellency the Governor General is pleased to make the following appointments:—

Mr. T. J. Fallon, Assistant Commissioner of the Rangoon District, to officiate as Deputy Commissioner of Henzada, and Mr. J. Treacy, Extra Assistant Commissioner, Tsanynay, in the Tharrawaddy District, to officiate as Assistant Commissioner of the Rangoon District.

Mr. Fallon delivered over charge of the Office of Assistant Commissioner, Rangoon, and of the Rangoon Treasury on the 8th November 1860 to Mr. Assistant Commissioner P. B. Doyle, and

promotion the party in whose favor an award is made.

IX. Any award made under the last foregoing Section shall be final, unless within from the date of the award any of the parties thereto shall move the Court of Judicature of Malacca to set it aside, and unless the Court, on the ground that the award aforesaid deprives the party moving of a legal right to land or to some interest therein, shall set aside or modify the award accordingly.

X. Sections VII, VIII, IX, X, XIV, and XV of Act X of 1837 shall, so far as applicable, be read as part of this Act.

XI. The Governor of the Settlement of Prince of Wales' Island, Singapore, and Malacca, in the exercise of any authority vested in him by this Act, shall be guided by such instructions as he shall from time to time receive from the Governor-General of India in Council.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 28.

Camp Gwalpore, the 9th January 1861.

His Excellency the Governor General is pleased to appoint Lieutenant H. A. Mallock, of the Bengal Artillery, to be Store-Keeper of the Electric Telegraph Department at the Presidency, as a temporary arrangement.

A. R. YOUNG,
Secy. to the Govt. of India,
with the Govr. Genl.

No. 258A.

Fort William, the 20th January 1861.

Notifications.—Major P. Stewart is appointed temporarily to be an Extra Superintendent of Telegraphs, from the 31st of December 1860.

No. 259.

The 7th February 1861.

The President in Council is pleased to direct that Arms, Accoutrements and Ammunition shall be supplied to Volunteer Rifle Corps, according to the following scale:—

Arms.	Enfield Rifle with Bayonet and Implements	} For Rank & File.
	Short Enfield Rifle with Sword, Bayonet, and Implements	
ACCOUTREMENTS.	Belt, Waist.	} For Sergeants.
	Pouches, Infantry, 20 Rounds.	
Ordinary black leather, or buff	Slings, Enfield Rifle.	} For Sergeants.
	Pockets for Percussion Caps.	
AMMUNITION.	Scabbard, Bayonet.	} For man of effective strength.
	100 Rounds Ball.	
Annual allow- ance, free of cost...	60 " Blank.	} For man of effective strength.
	200 Percussion Caps.	

The first indent for Arms, Accoutrements and Ammunition on the formation of a Corps will be

submitted by the Officer Commanding to the Local Government, by whom it will be sent to the Inspector-General of Ordnance.

Subsequent Indents from Corps duly authorized may be transmitted by Commanding Officers direct to the Inspector-General of Ordnance.

No. 271.

The following Extract from a Despatch, in the Ecclesiastical Department, from the Secretary of State, No. 29, dated the 15th December 1860, is published for general information:—

"In accordance with your request, I sanction the extension to Chaplains on the Indian Establishments of the Rule laid down by the Home Authorities in 1857 and 1858, under which Military Officers are allowed to reckon as service for Pension Sick leave taken by them in consequence of wounds or illness contracted on service in the Field. The case of the Reverend * * * * * seems to come within the operation of the Rule, but before he can be admitted to the benefit of it, he will of course be subjected to all the Regulations laid down in the case of Military Officers."

The Regulations laid down in the case of Military Officers are contained in the following Extracts from Despatches of the Home Government:—

Extract, paragraphs 18 and 19, of a Military Despatch from the Court of Directors to the Government of India, No. 126, dated the 22nd July 1857.

18. "By the Regulations established for the promotion of Lieutenant-Colo-

nels to the Rank of Colonel after "three years' service, it is provided "that no longer "period than one

"month in each year, or a total of three months "in three years, or six months in six years, shall "be allowed to reckon, whether the leave shall "have been spent in India or out of the Country, "except in cases of wounds or illness contracted "by service in the Field, duly certified by a Medical Board, when each case will be separately "considered with reference to the time to be "allowed.

19. "In reply to the question now put to us, "we have much satisfaction in stating that we are "prepared to extend the benefits of the exception "above specified to the time required for retirement on full pay. Every claim to the benefit of this "exception must be duly certified by a Medical Board, and be forwarded to us for our decision, "accompanied by the opinion thereon of the "Government and Commander-in-Chief of the "Presidency to which the Officer belongs."

Extract, paragraphs 19 to 21, of a Military Despatch from the Court of Directors to the Government of India, No. 221, dated the 18th August 1858.

19. "The privilege of reckoning the time of "absence in the period "of service required for "retirement on full pay "is authorized in cases "of wounds or illness contracted by service in "the Field duly certified

Letter dated 9th April 1858, No. 64.

1 and 2.—Applications from certain Officers proceeding to Europe on Medical Certificate that their leave may be counted as service for retirement on full pay.

Surgeon T. Maxwell, M. D.
 " W. C. Smith, M. D., on the 20th November Steamer.

Assistant Surgeon F. J. Earle, M. D.
 " T. Anderson, M. D.

2. The under-mentioned Officers and Warrant Officer have been granted extensions of leave for the periods specified, viz. :—

Lieutenant-Colonel J. H. Smyth	} Six months.
Major W. Wilson	
" C. J. S. Gough	
Captain P. St. J. Law	} Three months.
" H. T. Bartlett	
" J. P. Martin	
" W. H. Phillips	} Six months.
" D. Briggs	
" F. P. Bailey	
" S. R. J. Owen	} Two months.
" F. R. Aikman	
Second Captain F. E. Smalpage	
Lieutenant J. R. Macpherson	} Six months.
" F. W. Graham	
" H. C. Sitwell	
" J. T. Lisleombe	} Six months.
" A. G. Webster	
" W. O. Rennie	
" S. Boulderson	} Three months.
Surgeon J. Lee M. D.	
" A. Fleming	
Asst. Surgeon T. Ringer, M. D.	} Six months.
" J. A. Sewell, M. D.	
Conductor C. B. Goode	

3. The under-mentioned Officers have been permitted to retire from the Service from the dates specified, viz. :—

Captain H. C. Roberts, 31st Native Infantry, from the 1st December 1860.

Inspector-General of Hospitals G. G. Brown, from the 8th November 1860.

5. Lieutenant H. D. Jackson's (Artillery) leave, which expires on the 24th June 1860, has been extended for such time as will enable him to pass at Shoeburyness the long course of instruction in the Drill and Practice of the Armstrong Gun. This course generally takes about ten months. Lieutenant Jackson has been informed that the time passed by him at Shoeburyness will not count as service.

No. 89 of 1861.—The under-mentioned Individual is admitted to Pension, as specified opposite to his name :—

Conductor William Doherty, of the Ordnance Commissariat Department, attached to the Delhi Magazine	2s. 6d. per diem, payable in Europe.
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No. 90 of 1861.—Assistant Surgeon Daniel O'Brien, of the Medical Department, is permitted to resign the Service, with effect from the 1st instant.

No. 91 of 1861.—Second Captain William Hitchens, of the Corps of Engineers, doing duty with the Sappers and Miners, is allowed leave of absence for three months, from such date as he may avail himself of it, to visit Bombay, preparatory to applying for leave of absence on Sick Certificate to Europe, under the new Regulations.

No. 92 of 1861.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the rank of Ensign, the first named from the date assigned to him in Government General Order No. 47, of the 18th ultimo, leaving the dates of Commissions of the two last named to be adjusted hereafter :—

Date of Arrival at Port William.

Infantry.	
Mr. Augustus William Erskine	} 31st January 1861.
" Hugh Bladen Swiney	
" Charles McKenzie Hall	

No. 93 of 1861.—The following paragraph of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 488, of the 31st December 1860, is published for general information :—

Letter dated 15th September 1860, No. 222.

Para. 29.—In acknowledgment of the long, continued and gallant services of Lieutenant and Riding Master Bradshaw, and in accordance with the recommendation of His Excellency the Commander-in-Chief, you are authorized to promote him to the Rank of Captain on the Veteran Establishment, from the date of receipt of this Despatch.

Under the authority above conveyed, Lieutenant T. Bradshaw is promoted to the Rank of Captain on the Veteran Establishment, with effect from the 5th instant, the date of receipt in this Department of the Despatch from the Secretary of State.

No. 94 of 1861.—The following paragraph of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 489, of the 31st December 1860, is published for general information :—

Para. 3.—"I have received, with much gratification, the high testimony borne to the ability and successful exertions of Mr. James Smith* in the responsible Office which he held at the Sieges of Delhi and Lucknow. I do not consider that it would be expedient to promote this Officer at once to the Rank of Captain, but you are authorized to confer on him a Commission as Lieutenant on the Veteran Establishment, and in consideration of the delay which unfortunately occurred in submitting the recommendation, his Commission may bear date 1st January 1860."

Under the authority above conveyed, the Commission of Lieutenant on the Veteran Establishment is conferred on Deputy Assistant Commissary J. Smith, with effect from the 1st January 1860.

No. 95 of 1861.—The following paragraph of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 491, of the 31st December 1860, is published for general information :—

Letter dated 22nd September 1860, No. 234.

Para. 16.—"Under the circumstances of the case, you are authorized to promote Unattached Ensign W. Cliff, Adjutant of the Artillery Recruit Depot at Meerut, to the Rank of Lieutenant Unattached, but it is not considered desirable, as a

general rule, to promote Unattached Officers after so short a period of service as three years in the lower grade."

Under the authority above conveyed, Unattached Ensign W. Cliff is promoted to the Rank of Lieutenant Unattached, with effect from the 5th instant, the date of receipt in this Department of the Despatch from the Secretary of State.

No. 96 of 1861.—The following paragraph of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 491, of the 31st December 1860, is published in Government Order:—

Letter dated 22nd September 1860,

No. 227, paragraph 3.

4. In acknowledgment of the valuable services performed by Captain R. W. H. Fanshawe during the operations in suppression of the Mutiny, and in compliance with your recommendation and that of the Commander-in-Chief, you are authorized to confer on that Officer the rank and position of Major on the Invalid Establishment.

Captain Fanshawe's advancement will have effect from the 5th instant, the date of receipt of the above Despatch from the Right Hon'ble the Secretary of State for India.

No. 97 of 1861.—The under-mentioned Individual is admitted to Pension, as specified opposite to his name:—

Private Martin J. Staun-	Rupees 14-14-6 per month, payable in India.
ton, of the 1st European Bengal Fusiliers.	

No. 98 of 1861.—With reference to the correspondence published in the Supplement to the *Government Gazette* of the 6th instant, the following Resolution is re-published for general information and guidance:—

Military Department, the 29th January 1861.

Resolution.—The Hon'ble the President in Council entirely concurs in the principle advocated by the Military Finance Commission, viz., that Regular Soldiers should not be employed on duties of mere watchmen, and is of opinion that the enforcement of this rule should be commenced at once at every Military Station throughout India.

His Excellency the Commander-in-Chief should be requested to issue the necessary orders to the Military Authority (in each District) or Officer Commanding at each Station, to take measures at the earliest possible period to relieve every Military Guard in Cantonments, excepting those required for purely Military purposes, and for which not mere watchmen but disciplined Military Sentries are, on purely Military grounds, considered necessary; and to arrange with the Civil Authorities for the substitution of Police Guards, the Departments (whether Commissariat, Public Works, or other), requiring such special Police Guard, having to pay for the same, or being debited with the expense, a Bill for which should in every case be sent in for countersignature monthly to the Head of the Department requiring the watchmen, in the same manner as has been lately directed in the case of expenditure

incurred in the Commissariat Department on account of other Departments.

ORDERED, that a copy of the above Resolution,

Nos.
993 Government of Madras.
994 " " Bombay.
995 " " Punjab.
996 " " North-Western
Provinces.
997 " " Bengal.
998 Chief Commissioner, Oude.
999 Commissioner, Nagpore.
1000 " Pegu.
1001 Home Department.
1002 Foreign Department.
1003 Public Works Department.

and of the correspondence attached, be transmitted to the several Governments and Departments named in the margin, for information and guidance.

No. 1004.

ORDERED also, that a copy be transmitted to the Adjutant General of the Army, with a request that His Excellency the Commander-in-Chief may be moved to issue the necessary instructions for carrying out the wishes of Government, and to cause reports to be furnished for the information of Government, showing how far these orders have been carried out, at the expiration of three months from the date of their receipt.

No. 99 of 1861.—The under-mentioned Students of the Agra Medical College having passed the prescribed examination, are admitted into the Service as Native Doctors, with effect from the dates specified, and placed at the disposal of the Principal Inspector-General, Medical Department:—

Altafallee	...	From the 15th April 1860.
Kurreemlax	...	
Ganesh Roy	...	
Elahco Bux	...	
Kasem Khan	...	
Allah Bux	...	
Mehmood Khan	...	
Najeeb Khan	...	
Gokul Chund	...	
Baboo Khan	...	
Doulut Ram	...	From the 22nd June 1860.
Uchebur Lall	...	
Naram Das	...	
Sahadut Allee	...	
John Thomas	...	
Ramadeen	...	From the 22nd June 1860.
Lolkar Allee	...	
Mauoojee Pattuck	...	

No. 100 of 1861.—The under-mentioned Officers have reported their return from England:—

Surgeon James Lee, Medical Department	Date of Arrival at Fort William. 31st January 1861.
Major A. Martin, 88th Regi- ment Native Infantry	Date of Arrival at Bombay. 28th January 1861.
Major R. Duffin, 68th Regi- ment Native Infantry	1861.

No. 101 of 1861.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs:—

Lieutenant-Colonel and Brevet Colonel John Kennedy Mc- Causland, C. B., of the 29th Regiment Native Infantry, Brigadier Commanding the Gwalior District.	For two years, under the new Regulations.
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No. 102 of 1861.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Lieutenant-Colonel and Brevet } For eighteen
Colonel Francis Burton } months, under the
Boileau, of the Regiment of } new Regulations.
Artillery ...

F. D. ATKINSON, Major,
Offy. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 12.

Head-Quarters, Camp Gwalpore,
The 9th January 1861.

Notification.—Mr. J. H. McRae, Executive Engineer, Fourth Class, lately returned from Europe, is appointed Executive Engineer of Upper Assam.

No. 13.

Promotion.—Lieutenant L. C. Gordon, Engineers, Probationary Assistant Engineer, attached to the Lahore and Peshawur Road, is promoted to the Grade of Second Class Assistant Engineer, with effect from 15th November 1860.

No. 14.

Camp Punagurh, the 10th January 1861.

Transfers.—Lieutenant H. Macswen, of Engineers, Assistant Engineer, Second Class, is transferred from the North-Western Provinces to Punjab. He will proceed to Delhi and report himself to Chief Engineer for orders.

No. 15.

Camp Subbulpore, the 11th January 1861.

Lieutenant A. M. Lang, Officiating Executive Engineer at Lucknow, is transferred to the Punjab, and posted to Sealkote. Lieutenant Lang will, on arrival at Umballa, await orders from the Chief Engineer, Punjab.

Lieutenant J. U. Champain, Executive Engineer of Gonda, to be Executive Engineer of Lucknow Division.

No. 16.

The 15th January 1861.

Mr. A. C. Craycen, Assistant Engineer, Second Class, is transferred from Nagpore to the Punjab. He will proceed to Delhi and report himself for orders to the Chief Engineer, Punjab.

No. 17.

Notification.—Major Henry Drummond, of Engineers, at present Officiating Director of Canals in the Punjab, to be Superintending Engineer, Second Circle, North-Western Provinces.

Major Drummond will join when relieved from his present charge by the return of Captain Dyas.

H. YULE, Lieut.-Col.,
Secy. to the Govt. of India,
with the Govt. Seal.

No. 24.

Fort William, the 8th February 1861.

Leave of Absence.—Leave of absence is granted to Lieutenant J. Finn, Superintendent of Dhoom Forests, from the 6th instant, to the date of the Pilot's leaving the Ship *Agamemnon* at Sea, in extension of the six weeks' preparatory leave granted by the Government of the North-Western Provinces.

A. G. GOODWIN, Major,
Offy. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 232B.

APPOINTMENTS.—The 4th February 1861.—Moulavy Sukhawut Hossein to be Principal Sudder Ameen of West Burdwan.

Baboo Doorgapersaud Ghose to be Additional Principal Sudder Ameen of Hooghly.

Baboo Anund Chander Bannerjee to be Additional Principal Sudder Ameen of Jessore, Nuddea, and Rajshahye.

Mr. L. W. Hutchinson to be Sudder Ameen of Jessore, and Moonsiff of the Sudder Station of that District.

Moulavy Adilooddeen, Moonsiff of Comereally, in Jessore, is promoted to the First Grade of Moonsiffs.

The 5th February 1861.—Mr. W. Kemble, Assistant to the Magistrate and Collector of Dinagore, is vested with the powers of a Deputy Collector, under Act X. of 1859, in that District.

LEAVE OF ABSENCE.—The 2nd February 1861.—Shahelzada Ahmed Ali Khan, Deputy Magistrate and Deputy Collector of Pubna, for three weeks, under Section IX. of the Uncovenanted Absentee Rules.

NOTIFICATION.—The 30th January 1861.—The provisions of Act XVIII. of 1853 are extended to the District of Baraset for a circuit of three miles round on the opposite bank of the River Hooghly, facing the Chinsurah Cantonments.

W. S. SETON-KARR,
Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

PUBLIC WORKS DEPARTMENT.

No. 173.

The 28th January 1861.

Leave.—Captain C. Pollard, Executive Engineer, Peshawur Division, has obtained six weeks' leave to Bombay, preparatory to applying for Furlough to Europe.

No. 176.

Exchange of Appointments.—Captain E. L. Earle to be Superintendent of the Hansie Division, and Lieutenant C. S. Moncrieff to be Superintendent of the Delhi Division, Western Jumna Canals.

No. 187.

The 20th January 1861.

Transfer.—Ensign W. H. Beckett, Probationary Assistant Engineer, from the Lahore Division to the 7th Division, Grand Trunk Road.

No. 188.

Posting.—Lieutenant H. Macaween, of Engineers, Assistant Engineer, Second Class, is posted to the Delhi Division.

REVENUE DEPARTMENT.

No. 150.

The 28th January 1861.

Appointment.—Mr. T. Salter is appointed an Assistant Patrol of the Third Class in the Punjab Salt Department, in the room of Mr. W. W. Green, appointed to the Police.

R. H. DAVIES,

Secretary to Govt., Punjab.

Order by the Board of Revenue,
Lower Provinces.

CIRCULAR No. 10.

To ALL COMMISSIONERS AND OFFICERS IN CHARGE
OF DISTRICTS.

LAND REVENUE.

WITH reference to the Board's Circular No. 6, dated the 15th ultimo, published in the *Gazette*, it is hereby intimated for the guidance of Officers in charge of Districts, that the Supreme Government has directed that the sums payable as Commission under Section IX.; Act XXVII. of 1860, shall in the first place be set aside for the purpose of remunerating the Clerk employed under the Collector in the preparation of the Certificates, and in other business connected with the Act, any available surplus being credited to Government.

2. Commissioners will furnish the Board with half-yearly Divisional Returns (in January and July,) showing what has been done in pursuance of these orders in the following form:—

1	2	3	4	5	6
Division.	District.	Amount fees not paid	Amount disbursed to Clerks.	Amount credited to Government.	Remarks.

H. L. DAMPIER,

Offg. Secretary.

BOARD OF REVENUE, L. P.;
FORT WILLIAM,
The 5th February 1861.

Opium Notification.

NOTICE is hereby given, that the Third Sale of Opium, the provision of 1859-60, will be held at the Exchange Hall, on Thursday, the 7th of March 1861, at 11 A. M., and will comprize 1,780 Chests, viz:—

Behar Opium	...	...	1,220
Benares ditto	...	...	560

Total Chests ... 1,780

1. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 10th November 1860, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd March 1861 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Tuesday, the 12th March 1861, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Friday, the 22nd March 1861.

4. In addition to the quantity above advertised for Sale, the following quantities, more or less, of Behar and Benares Opium of 1859-60 will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 16th April 1861	1,220	560	1,780
Ditto Wednesday, 8th May	1,220	560	1,780
Ditto Monday, 10th June	1,220	560	1,780
Ditto Monday, 8th July	1,220	560	1,780
Ditto Monday, 6th August	1,220	560	1,780
Ditto Monday, 9th September	1,220	560	1,780
Ditto Monday, 7th October	1,220	560	1,780
Ditto Wednesday, 6th Nov.	1,220	560	1,780
Ditto Thursday, 6th December	1,244	501	1,945
	11,004	5,081	16,085

By Order of the Board of Revenue,

H. B. DEVEREAUX,
Offg. Junior Secretary.

FORT WILLIAM,
The 29th January 1861.

Monthly Account of Salt in store in the several Agencies and the Sullenk Golahs, on the 31st January 1861, together with 4 per Cent. reserve for Golah wastage and Retail Sales, &c.

AGENCIES.	Salt in store, the manufacture of years previous to 1864 or 1857-58.	1864 or 1857-58.	1865 or 1858-59.	1866 or 1859-60.	TOTAL QUANTITY IN STORE.			
					Pungah.	Karkutch.	Aggregate.	
<i>Hidgelles.</i>	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	
Pungah Salt Ghaut, } Rassoolpore ...	0 0 0	0 0 0	0 0 0	6586 14 8	6586 14 8	0 0 0	6586 14 8	Reserved for wastage and Retail Sales.
Wito do, Kiseennagpur ...	0 0 0	5618 6 8	7373 2 8	6918 30 1	19879 5 0	0 0 0	19879 5 0	
Wito do, Ramnangpur ...	3 30 0	0 0 0	6278 30 1	6852 28 1	15135 8 0	0 0 0	15135 8 0	
Wito do, Kalliangur ...	0 0 0	0 0 0	1512 85 8	12103 0 0	13025 35 8	0 0 0	13025 35 8	
Wito do, Pooree Ghaut ...	0 0 0	0 0 0	2057 0 0	115437 35 0	117484 86 0	0 0 0	117484 86 0	
Total ...	3 30 0	5618 6 8	20180 28 0	146888 33 8	172701 18 0	0 0 0	172701 18 0	
<i>Pemiook.</i>								
Pungah Salt Ghaut, } Narsimpoore ...	0 0 0	0 0 0	0 0 0	30877 33 3	30877 33 3	0 0 0	30877 33 3	Ditto.
Total ...	0 0 0	0 0 0	0 0 0	30877 33 3	30877 33 3	0 0 0	30877 33 3	
<i>Chittagong.</i>								
Pungah Salt Ghaut, } Boughally ...	0 0 0	0 0 0	0 0 0	24314 22 0	24314 22 0	0 0 0	24314 22 0	Reserved for wastage and local sales.
Wito do, Sudder Ghaut Agency ...	0 0 0	0 0 0	0 0 0	24241 36 0	24241 36 0	0 0 0	24241 36 0	
Wito do, Arracon ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Karkutch Salt, Madras Permit ...	0 0 0	0 0 0	123006 12 10	15602 9 0	0 0 0	208608 21 10	208608 21 10	
Total ...	0 0 0	0 0 0	123006 12 10	184156 27 0	18556 18 0	208608 21 10	312164 39 10	
<i>Sullenk.</i>								
Pungah Salt, Outtock ...	0 0 0	0 0 0	654 0 0	0 0 0	654 0 0	0 0 0	654 0 0	Reserved for wastage.
Wito do, Balasore ...	0 0 0	0 0 0	5105 0 0	0 0 0	5105 0 0	0 0 0	5105 0 0	
Wito do, Khardah ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Wito do, Chikka ...	0 0 0	0 0 0	503 0 0	0 0 0	503 0 0	0 0 0	503 0 0	
Wito do, Naradupore ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Wito do, Pooree Ghaut ...	0 0 0	0 0 0	251 0 0	0 0 0	251 0 0	0 0 0	251 0 0	Reserved for wastage.
Wito do, Pungah ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Karkutch Salt, } Madras Permit ...	78263 30 0	0 0 0	0 0 0	2104 20 0	0 0 0	78403 0 0	78403 0 0	
Wito do, Chikka ...	106658 20 0	7066 20 0	10831 0 0	0 0 0	0 0 0	124559 0 0	124559 0 0	
Wito do, Karkutch Salt ...	0 0 0	0 0 0	2000 0 0	0 0 0	0 0 0	2000 0 0	2000 0 0	
Total ...	889223 0 0	7066 20 0	20307 0 0	2104 20 0	6578 0 0	811427 0 0	811000 0 0	
<i>Arracon.</i>								
Pungah Salt Ghaut, } Mayon Phye ...	0 0 0	0 0 0	26148 0 0	0 0 0	26148 0 0	0 0 0	26148 0 0	
Total ...	0 0 0	0 0 0	26148 0 0	0 0 0	26148 0 0	0 0 0	26148 0 0	
Grand Total.	889223 30 0	12684 26 8	199652 0 10	174329 33 11	284856 29 3	1181035 21 10	1463892 10 13	

BOARD OF REVENUE;
Fort William,
14th February 1861.

H. B. DEVEREUX,
Offg. Junior Secretary.

Notification No. 10.

TO TREASURY OFFICERS IN ACCOUNT WITH THE
GOVERNMENT OF INDIA.

Adjustment of Outstanding Balances.

REFERRING to the new form of Treasury Account which it is proposed to introduce in connection with the Budget system, it becomes very necessary to reduce the balances now standing under the head of Miscellaneous Advances in the several Treasury Accounts to the lowest possible figure, and for this purpose it is essential that the most active measures should be immediately adopted.

Treasury Officers are requested therefore, on receipt of this Circular, *personally* to examine their Miscellaneous Advance Registers in detail, to ascertain the causes of any existing delay, and the amounts which may be at once adjusted on the proper vouchers, applying to all Officers concerned for the immediate return of such as have been submitted for sanction or audit; and to note against each item in the column of remarks, in the next Statement submitted to this Office, the steps which have been taken to ensure early adjustment.

Treasury Officers are at the same time reminded that, while nothing tends so much to the simplification of accounts, the relief of their Establishments, and their own credit, as the satisfactory condition of their Miscellaneous Advances, they are also themselves personally responsible for unadjusted or unaudited expenditure, as well as for needless delay in adjusting payments made by their predecessors, and this responsibility will, under the new system, be rigidly enforced.

I may add that every assistance will be readily afforded by the Head Offices of Audit and Account in expediting the measures herein prescribed, and that, as a general rule, no items should remain unadjusted for a longer period than two or three months.

No. 11.

Discount on Postage Stamps.

It is requested that the proceeds of Postage Stamps sold at a discount of half anna and one anna may in future be separately exhibited in the Treasury Accounts as follows:—

To Post Office Remittances.

Sale proceeds of Postage Stamps*

* Also Stamped Paper of the value of
and Envelopes, &c. five Rupees and
upwards, sold to the public at half
anna discount ... 0 0 0

Sale proceeds of Postage Stamps
of the value of five Rupees and
upwards, sold to Officers of Govern-
ment required to vend Stamps at one
anna discount ... 0 0 0

Sale proceeds of Postage Stamps
of less than five Rupees in value, sold
without discount ... 0 0 0 0 0 0

The payments of discount at the two rates specified should likewise be distinctly debited per contra, to admit of the credit entries being properly checked.

E. DRUMMOND,

Acctt. Genl. to the Govt. of India.

FORT WILLIAM;

ACCOUNTANT GENERAL'S OFFICE,
DURBAR AND REVENUE DEPARTMENT,
The 5th February 1861.

Notice.

HINDOO HOLIDAYS IN FEBRUARY 1861.

THE General Treasury will be closed on Thurs-
day the 14th and Friday the 15th February 1861,
on account of the Hindoo Holidays Sra.
Punchomy.

J. I. HARVEY,

Sub-Treasurer.

GENERAL TREASURY,
The 22nd January 1861. }

Dalhousie Sanatorium,—Punjab.

SALE BY PUBLIC AUCTION OF BUILDING SITES.

ON or about the 28th February will be sold by
Public Auction at Dalhousie the available Build-
ing Sites in that Sanatorium, at an upset price of
Rupees fifty per Acre. All intending purchasers
to attend at the Auction, or to appoint Agents
to bid for them. The value of the Lots to be paid
to the undersigned within one month from the
date of Sale.

It is to be clearly understood that the Rules
framed by Government for the Sanatorium will be
binding on all purchasers of Sites.

About fifty Sites will be put up to Auction.

G. A. CRASTER, *Captain,*
Executive Engineer.

NOORPORE,
January 3rd, 1861. }

Department Public Works.

NOTICE is hereby given, that the collection of
Tolls on the Pertabkhally Canal, between the
Roopnara and Huddee Rivers, will be let to the
highest bidder by Public Auction, at the Govern-
ment Bungalow at Tumlook, on Saturday, Febru-
ary 23rd, 1861, for the period from 1st March
1861 to 1st November 1861.

The highest bidder will deposit Rupees 500 at
the time of Auction, and will sign the necessary
lease on or before 1st March 1861.

For further particulars apply to the under-
signed,

H. W. GARNAULT, *Lieut.,*
Offg. Exe. Engr., Tumlook Division.

TUMLOOK,
The 6th February 1861. }

Notice

Is hereby given, that the Titalyah Annual Fair
will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

CUSTOMS.

LIST OF UNCLAIMED PACKAGES LYING ON THE CUSTOM HOUSE WHARF.

Date of Landing.	Mark or Address of Packages.	Ships.
1859, March 29th ...	1 Case Merchandize, Officer Commanding 37th Regiment	Talbot.
October ...	1 Ditto ditto, Officer Commanding 1st Battalion 28th Regiment	Akbar.
Ditto ...	3 Cases ditto, Officer Commanding 3rd Battalion 60th Rifles	Ditto.
December 3rd ...	1 Case ditto, Lie Officer Commanding Engineers	Hotspur.
1860, February 29th ...	1 Chest ditto, Captain de Winton	Merchantman.
1859, December 14th ...	1 Ditto ditto, S. Fergusson, Band 10th Regiment, Baggage	Str. Simla.
1860, April 10th ...	1 Box ditto, Lieutenant James Brown, Bengal Engineers	" Nubia.
July ...	1 Package ditto, Mess Committee, 93rd Highlanders	Contest.
August 23rd ...	1 Box ditto, Thomas Morris, 94th Regiment	Sir John Lawrence.
December 14th ...	1 Package ditto, Captain H. de Smith	Str. Fiery Cross.
Unknown ...	1 Case ditto, 1st Battalion 60th Rifles	Unknown.
1861, January 4th ...	1 Ditto ditto, Officer Commanding 6th Dragoon Guards	Blenheim.
Ditto 14th ...	1 Ditto ditto, Officer Commanding 75th Regiment	Thos. Campbell.
Ditto ...	1 Ditto ditto, ditto 97th ditto	Ditto.
Ditto ...	1 Ditto ditto, ditto 33th ditto	Ditto.
Ditto ...	2 Cases ditto, 1st Battalion 13th Regiment	Ditto.
1860, July 14th ...	1 Package ditto, Captain Presgrave, 59th Regiment B. N. I.	Str. Nemesis.
Ditto ...	1 Case ditto, W. H. Unwin, 1st Seikh Infantry	Gauntlet.
Unknown ...	1 Ditto ditto, Officer Commanding 53rd Regiment	Unknown.
March ...	1 Ditto ditto, Captain H. R. Wallace, 92nd Highlanders	Str. Simla.
1861, January 14th ...	1 Parcel ditto, Officer Commanding H. M.'s Naval Brigade	Agamemnon.
Ditto 8th ...	8 Packages ditto, H. M. B. Artillery	Almwick Castle.
Ditto 3rd ...	1 Case ditto, Officer Commanding 54th Regiment	Castle Howard.
1860, December 7th ...	1 Ditto ditto, Edward Fryer, Esq., 2nd Battalion Rifle Brigade	Alfred the Great.
1861, January 8th ...	8 Cases ditto, Officers Rifle Brigade	Salamanca.
Ditto 9th ...	2 Ditto ditto, Officer Commanding 77th Regiment	Ditto.
1860, December 1st ...	1 Ditto ditto, J E Amory, Esq., U S Vice Consul General	Uriel.
Ditto 3rd ...	7 Packages Ditto, Md. de Roney	Imperatrice Eugenie.
Ditto 19th ...	5 Cases ditto, T and C in diamond, W O	Conflict.

C. CHAPMAN,

Collector of Customs.

CALCUTTA CUSTOM HOUSE,

The 8th February 1861.

CALCUTTA UNIVERSITY.

—ooo—

ENTRANCE EXAMINATION, 1860.

LIST OF PASSED CANDIDATES ALPHABETICALLY ARRANGED.

First Division.

Abdool Kadir	... Mudrissa College.
Baney Madub Dey	... Colootollah Branch School.
Bhoobun Mohun Dutt	... Teacher, Ranaghat School.
Bhoobun Mohun Lahoori	... Medical College.
Bhoobun Mohun Porel	... Calcutta Free Church Institution.
Blumhardt, J. F.	... Private Student.
Cally Churn Banerjee	... Calcutta Free Church Institution.
Cally Prosono Mookerjee	... Private Student.
Charu Chunder Dutt	... Hindu School.
10 Chunder Coomar Doss	... Burrisaul School.
Chunder Coomar Roy	... Barrackpore School.
Chunder Nauth Bhuttacharjee	... Teacher, Bullagur Aided School.
Coylas Chunder Chatterjee	... Bancoorah School.
DeAlwis, T. J.	... Queen's College, Colombo.
DeAlwis, W. H.	... Ditto Ditto.
Deno Nauth Bose	... Colootollah Branch School.
Elders, P. E.	... Queen's College, Colombo.
Fuzlut Baras	... Hooghly Collegiate School.
George, J.	... Doveton College.
20 Gobin Chunder Ghose	... Colootollah Branch School.
Hem Nauth Mozoomdar	... Banares College.
Hurro Nauth Bose	... Hooghly Collegiate School.
Hurry Churn Doss	... Teacher Bancoorah School.
Iskan Chunder Roy	... Kishnaghur Collegiate School.
Jodoo Nauth Mookerjee	... Teacher.
Kanti Chunder Banerjee	... Sanserit College.
Kanye Laul Seal	... Colootollah Branch School.
Kartick Chunder Roy	... Teacher Noral School.
Keshub Nauth Bishes	... Beaulah School.
30 Kissory Mohun Chatterjee	... Doveton College.
Kopali Prosono Mookerjee	... Syedpore Aided School.
Mirtoonjoy Roy	... Presidency College.
Mahommed Ahmud	... Mudrissa College.
Monmoth Nauth Chatterjee	... Ooterpara School.
Mujeebor Ruhman	... Colingha Branch School.
Nebarun Chunder Mookerjee	... Colootollah Branch School.
Nilmoney Doss	... Hooghly Branch School.
Nobin Chunder Banerjee	... Kishnaghur Collegiate School.
Nobo Coomar Banerjee	... Ditto Ditto.
40 Poorno Chunder Bose	... Hindu School.
Raj Mohun Bose	... Colootollah Branch School.
Raj Narain Singh	... Kishnaghur Collegiate School.
Ram Chunder Mookerjee	... Presidency College.
Robinson, J.	... Civil Engineering College.
Sadut-collah	... Colingha Branch School.
Shib Chunder Gui	... Paikpara School.
Soorender Nauth Chatterjee	... Hooghly Branch School.
Tafazzal Hossein	... Tribunes Training School.
Toolsey Doss Seal	... Private Student.
50 Woomin-Canto Chatterjee	... Dacca Collegiate School.

Second Division.

Abdool Wahab	... Burrisaul School.
Arrathoon, L. J.	... La Martiniere College.
Atma Ram	... Agra College.
Attygahle, J.	... Queen's College, Colombo.
Aumolia Churn Mookerjee	... Seal's College.
Aunodapersaud Sen	... Burrisaul School.
Aunundo Coomar Samal	... Berhampore Collegiate School.

- Annundo Mohun Dutt
 Annundo Chunder Goho
 10 Aushootoss Naug
 Babonau, P. W.
 Balkishun
 Bama Churn Chatterjee
 Bama Churn Paramanic
 Beer Chunder Doss
 Becressur Paulit
 Beglar, J.
 Behary Laul Banerjee
 Behary Laul Chowdry
 20 Behary Laul Mozoomdar
 Bemola Churn Bhattacharjee
 Benode Behary Gangooly
 Bopin Behary Dutt
 Bopin Mohun Sen
 Bhobani Churn Mookerjee
 Bhola Nauth Bose
 Bhola Nauth Doss
 Bhoobun Mohun Doss
 Bhoobun Mohun Neogy
 30 Bhoobun Chunder Paul
 Biddadthur Ghose
 Bisseasur Mookerjee
 Bit Chunder Putnaik
 Bonnaud, W.
 Bonomally Dutt
 Boycant Nauth Mitter
 Brindabon Chunder Doss
 Brojo Coomar Mozoomdar
 Brojo Gopal Ghose
 40 Brojo Laul Halder
 Bungo Chunder Naug
 Bungsee Dhur Sen
 Burroda Kanto Biswas
 Burroda Persaud Doss
 Cally Churn Coondoo, (Sr.)
 Cally Coomar Goopto
 Cally Doss Bhattacharjee
 Cally Mohun Ghose
 Cally Mohun Goopto
 50 Cally Nauth Chowdhry
 Cally Persaud Kor
 Cally Podo Goopto
 Cally Prosono Chatterjee
 Campagnac, J. A.
 Choonee Laul Seal
 Chotec Laul
 Chunder Bhoosun Mookerjee
 Chunder Coomar Dey
 Chunder Canto Gangooly
 60 Chunder Canto Ghose
 Chunder Canto Mitter
 Chunder Canto Mozoomdar
 Chunder Mohun Sen
 Chunder Nauth Bose
 Chunder Nauth Roy
 Clarke, H. H.
 Comolakanto Sen
 Concannon, J. G.
 Dabee Churn Paul
 70 Debendro Chunder Ghose
 Debendro Nauth Mullick
 Debendro Nauth Mullick
 Degamhar Canoongoe
 Denobundoo Dey
 Deno Nauth Doss
 Deno Nauth Sen
 Dhonorjoy Roy
 Dias, R.
 Doorga Churn Chuckerbutty
 80 Doorga Doss Dutt
 ... Pogose School.
 ... Chittagong School.
 ... Balasore School.
 ... St. Paul's School.
 ... Agra College.
 ... Baraset School.
 ... Kishnaghur Collegiate School.
 ... Chinsurah Free Church Institution.
 ... Konnugger Aided School.
 ... Dacca College.
 ... Civil Engineering College.
 ... Presidency College.
 ... Burdwan Raja's School.
 ... Kishnaghur Collegiate School.
 ... Burrisaul School.
 ... Hindu School.
 ... Colootollah Branch School.
 ... Kandi Private School.
 ... Baraset School.
 ... Russupuglah School.
 ... Dacca Collegiate School.
 ... Hooghly College.
 ... Chinsurah Free Church Institution.
 ... Mymensing School.
 ... Baraset School.
 ... Cuttack School.
 ... Bishop's College.
 ... Teacher, Bancoorah School.
 ... Hooghly Collegiate School.
 ... Dacca Collegiate School.
 ... Pogose School.
 ... Kishnaghur Collegiate School.
 ... Hindu School.
 ... Dacca Collegiate School.
 ... Presidency College.
 ... Kishnaghur Collegiate School.
 ... Paikparah School.
 ... Hooghly Collegiate School.
 ... Dacca Collegiate School.
 ... Bancoorah School.
 ... Pogose School.
 ... Ditto.
 ... Beaulah School.
 ... Midnapore School.
 ... Bansbariah Free Church Branch School.
 ... Hooghly Collegiate School.
 ... Doveton College.
 ... Cossipore School.
 ... Bareilly College.
 ... Ranaghat Aided School.
 ... Colootollah Branch School.
 ... Pubna School.
 ... Dacca Collegiate School.
 ... Beerbhoom School.
 ... Berhampore Collegiate School.
 ... Dacca Collegiate School.
 ... Oriental Seminary.
 ... Beaulah School.
 ... Teacher, Lahore School.
 ... Chittagong School.
 ... Doveton College.
 ... Presidency College.
 ... Jessore School.
 ... Hindu School.
 ... Hooghly Branch School.
 ... Chittagong School.
 ... Dacca Collegiate School.
 ... Paikparah School.
 ... Dacca Collegiate School.
 ... Bangla Bazar Branch School.
 ... Bishop's College.
 ... Dacca Collegiate School.
 ... Pogose School.

	Doorga Churn Ghose	...	Dacca Collegiate School.
	Doorga Doss Ghose	...	Colootollah Branch School.
	Doorga Persaud Mookerjee	...	London Missionary Society's Institution, Dhebanipore.
	Doyal Chunder Seal	...	Hooghly Collegiate School.
	D'Silva, R.	...	Doveton College.
	Dwarka Nauth Chuckerbutty	...	Dacca Collegiate School.
	Dwarka Nauth Singh	...	Ditto Ditto.
	Fowle, J.	...	Doveton College.
	Ghones Chunder Chunder	...	Bengal Academy.
90	Gobind Chunder Chatterjee	...	Seal's College.
	Gobind Chunder Ghose	...	Calcutta Training School.
	Gobind Chunder Ghose	...	Dacca Collegiate School.
	Gobind Chunder Mookerjee	...	Jonye Training School.
	Golap Laul Doss	...	Hooghly Collegiate School.
	Goluck Nauth Baboo	...	Hooghly Branch School.
	Gomes, J. A.	...	Bengal Academy.
	Gones Chunder Ghose	...	Juggutbululpore Aided School.
	Gooroo Churn Doss	...	Private Student.
	Gopal Chunder Banerjee	...	Jonye Training School.
100	Gopal Chunder Banerjee	...	Puikparah School.
	Gopal Chunder Bose	...	Hindu School.
	Gopal Chunder Chatterjee	...	Calcutta Free Church Institution.
	Gopal Chunder Chuttoo	...	Tribanec Training School.
	Gopal Chunder Doss	...	Hindu Charitable Institution.
	Gopal Chunder Ghose	...	Alipore Anglo-Vernacular School.
	Gopal Chunder Gossain	...	Serampore College.
	Gopal Chunder Roy	...	Teacher, Ooterparah School.
	Gopal Chunder Sandel	...	Hooghly Collegiate School.
	Gopal Chunder Sircar	...	Presidency College.
110	Gopee Canto Roy	...	Berhampore Collegiate School.
	Goruck Nauth Missér	...	Bhaugulpore School.
	Gour Churn Doss	...	Sylhet Mission School.
	Gour Mohan Doss	...	Calcutta Training School.
	Goury Comul Bhuttacharjee	...	Russapuglah School.
	Gregory, G.	...	Bishop's College.
	Greve, E. C.	...	Queen's College, Colombo.
	Gridhari Bose	...	Calcutta Free Church Institution.
	Gris Chunder Banerjee	...	Sanscrit College.
	Gris Chunder Chatterjee	...	Hooghly Collegiate School.
120	Gris Chunder Doss	...	Burrisaul School.
	Gris Chunder Dutt	...	Hindu School.
	Gris Chunder Ghose	...	General Assembly's Institution.
	Gris Chunder Mitter	...	Colootollah Branch School.
	Gris Chunder Mitter	...	Hooghly College.
	Gris Chunder Mozoomdar	...	Pogose School.
	Gris Nauth Sircar	...	Bancoomah School.
	Gunga Doss Goho	...	Mymensing School.
	Hameed-ooddeen	...	Mudrissa College.
	Haran Chunder Dutt	...	Colootollah Branch School.
130	Hazari Mal	...	Ajmere School.
	Hem Canto Deb	...	Ooterparah School.
	Hem Chunder Banerjee	...	Russapuglah School.
	Hem Chunder Mookerjee	...	Barrackpore School.
	Hemango Chunder Bose	...	Colootollah Branch School.
	Hemanto Coomur Ghose	...	Medical College.
	Herat, P.	...	Queen's College, Colombo.
	Hurjeebboy Manickjee	...	St. Paul's School.
	Hurkissore Doss	...	Dacca Collegiate School.
	Hurmohun Bose	...	Mymensing School.
140	Hurris Chunder Bose	...	Calcutta Free Church Institution.
	Hurris Chunder Roy	...	Hooghly Collegiate School.
	Hurro Chunder Chuckerbutty	...	Sanscrit College.
	Hurrogopal Sen	...	Benares College.
	Hurrokissen Doss	...	Pooree School.
	Hurronauth Roy	...	Doveton College.
	Hurry Churn Dutt	...	Seal's College.
	Hurry Doss Chatterjee	...	Chinsurah Free Church Institution.
	Hurry Mohan Sen	...	Pogose School.
	Hurry Nauth Doss	...	Comereolly School.
150	Hurry Persaud Banerjee	...	Burrisaul School.
	Hyde, H.	...	St. Paul's School.
	Ishan Chunder Banerjee	...	Benares College.

	Ishan Chunder Banerjee	... Pogose School.
	Ishan Chunder Hoam	... Mymensing School.
	Isser Chunder Chatterjee	... Private Student.
	Jadab Chunder Sircar	... Pogose School.
	Janokey Nauth Mookerjee	... Kishnaghur Collegiate School.
	Jebun Madub Dey	... Colootollah Branch School.
	Jodoo Nauth Bose	... Baraset School.
160	Jodoo Nauth Doss	... Calcutta Free Church Institution.
	Jodoo Nauth Mookerjee	... Jonye Training School.
	Jodoo Nauth Mookerjee	... Kounugger Aided School.
	Jodoo Nauth Mozoomdar	... Pubna School.
	Jodoo Nauth Singh	... Hooghly Branch School.
	Jodoo Nauth Singh	... Teacher, Nobodhia School.
	Joges Chunder Mitter	... Medical College.
	Jogessur Chunder	... Hooghly Collegiate School.
	Johnson, R.	... Serampore College.
	Joygobind Shome	... Sylhet Mission School.
170	Joygopal Rokhit	... General Assembly's Institution.
	Juggobundoo Ghose	... Ditto Ditto.
	Juggobundoo Mullick	... Hooghly Branch School.
	Jugge Mohun Dey	... Sylhet Mission School.
	Juggutdoorlub Mozoomdar	... Pubna School.
	Juggutsunker Mozoomdar	... Furreedpore School.
	Kanti Chunder Moulic	... Chuckdiggy School.
	Kashee Chunder Chuckerbutty	... Pogose School.
	Kadir Nauth Banerjee	... Howrah School.
	Kadir Nauth Sanial	... Presidency College.
180	Kediresur Dutt	... Hooghly College.
	Kessub Chunder Roy	... Hooghly Collegiate School.
	Khetter Chunder Bose	... Berhampore Collegiate School.
	Khetter Nauth Bose	... Colootollah Branch School.
	Khodabuksh Khan	... Ditto Ditto.
	Kirkpatrick, C.	... St. Paul's School.
	Kishen Loll Sircar	... Pubna School.
	Kissen Nauth Roy	... Kishnaghur Collegiate School.
	Kisto Chunder Bose	... Pogose School.
	Kisto Coomar Sen	... Teacher, Bograh School.
190	Koonjoo Behary Dhur	... Private Student.
	Korunamoy Banerjee	... Teacher, Saugor School.
	Koylas Chunder Doss	... Comillah School.
	Koylas Chunder Mozoomdar	... Calcutta Free Church Institution.
	Koylas Chunder Sen	... Dacca Collegiate School.
	Krishna Chunder Sircar	... Beaulah School.
	Kristo Laul Bose	... Medical College.
	Lackersteen, E. T.	... St. Xavier's College.
	Lalla Juggomohun Loll	... Cuttack School.
	Lethbridge, A. S.	... La Martiniere College.
200	Loke Nauth Sen	... Hindu School.
	Lolit Mohun Chowdry	... Dacca Collegiate School.
	Lucky Churn Mookerjee	... Hooghly Branch School.
	Lucky Naraun Chuckerbutty	... Calcutta Training School.
	Madhub Chunder Doss	... Chinsurah Free Church Institution.
	Mahomed Assad	... Hooghly Collegiate School.
	McDonald, W.	... Doveton College.
	Modhusoodun Sen	... Teacher.
	Mohamed Yaseen	... Mudrissa College.
	Mohes Chunder Chatterjee	... Sanscrit College.
210	Mohes Chunder Hoam	... Mymensing School.
	Mohim Chunder Roy	... Colootollah Branch School.
	Mohinder Laul Mitter	... Hindu School.
	Mohinder Nauth Bundo	... Bansbariah Free Church Branch School.
	Mohinder Nauth Chatterjee	... Hooghly Branch School.
	Mohinder Nauth Goopto	... Chinsurah Free Church Institution.
	Mohindro Nauth Banerjee	... Jonye Training School.
	Mohindro Nauth Bhattacharjee	... Calcutta Free Church Institution.
	Mohindro Nauth Sen	... Baraset School.
	Moneerun Nath	... Colootollah Branch School.
220	Monohur Laul Bysack	... Ditto Ditto.
	Mool Chund	... Bareilly College.
	Mudden Mohun Roy	... Teacher, Noakhally School.
	Mutty Laul Banerjee	... Presidency College.
	Mutty Laul Chatterjee	... Seal's College.
	Mutty Laul Dhur	... Hindu School.
	Mutty Laul Mitter	... Bansbariah Free Church Branch School.

	Narendra Deb Roy	...	Farreedpore School.
	Nobin Chunder Roy	...	Ooterparah School.
	Nobin Kisto Chowdry	...	Hooghly Collegiate School.
230	Nobin Madub Mitter	...	Hindu School.
	Noborutno Chowdry	...	Hooghly Collegiate School.
	Nolit Mohun Pyne	...	Colootollah Branch School.
	Norohores Mookerjee	...	Kishnaghur Collegiate School.
	Nullit Narain Singh	...	Bhangulpore School.
	Nundo Coomar Roy	...	Dacca Collegiate School.
	Nundo Laul Dutt	...	Bancoorah School.
	Obeemas Chunder Banerjee	...	Colootollah Branch School.
	Oghor Nauth Banerjee	...	Ooterparah School.
	Oghor Nauth Bhattacharjee	...	Barrackpore School.
240	Okhil Chunder Chuckerbutty	...	Burdwan Raja's School.
	Okhil Chunder Doss	...	Chittagong School.
	Okhoy Chunder Dutt	...	Hindu School.
	Okhoy Chunder Roy	...	Kishnaghur Collegiate School.
	Okhoy Coomar Roy	...	Kishnaghur Mission School.
	Okhoy Coomar Sandial	...	Dacca Collegiate School.
	Omirto Kisto Bose	...	Colootollah Branch School.
	Omirto Laul Goopto	...	Hooghly Collegiate School.
	Omirto Laul Mookerjee	...	Ooterparah School.
	Omirto Laul Roy	...	Dacca Collegiate School.
250	Omrender Nauth Chatterjee	...	Hindu School.
	Omor Chund Roy	...	Dacca Collegiate School.
	Opendar Chunder Bose	...	Hindu School.
	Opendar Chunder Mullick	...	Burdwan Raja's School.
	Opendar Chunder Sircar	...	Colootollah Branch School.
	Opendar Nauth Mitter	...	Konnugger Aided School.
	Opendar Nauth Mitter	...	Midnapore School.
	Parbutty Churn Doss	...	Private Student.
	Parsons, J. D.	...	Serampore College.
	Peary Mohun Doss	...	Howrah School.
260	Peary Mohun Sen	...	Noxcolly School.
	Peters, C. T.	...	Serampore College.
	Peyaray Lall	...	Teacher.
	Poolin Coomar Bysack	...	Bangla Bazar Branch School.
	Porno Chunder Mitter	...	Barripore Aided School.
	Porno Chunder Mitter	...	Ooterparah School.
	Poulier, C.	...	Queen's College, Colombo.
	Frankisto Basor	...	Private Student.
	Prem Chund Mullick	...	Colootollah Branch School.
	Preonauth Banerjee	...	Presidency College.
270	Preonauth Mookerjee	...	Chinsurah Free Church Institution.
	Preamber Nauth Mitter	...	Hindu School.
	Promoda Doss Mitter	...	Benares College.
	Premoth Nauth Banerjee	...	Calcutta Training School.
	Premoth Nauth Mookerjee	...	Presidency College.
	Prosono Chunder Banerjee	...	Hooghly College.
	Prosono Chunder Lahoori	...	Pubna School.
	Prosono Chunder Mookerjee	...	Presidency College.
	Prosono Coomar Banerjee	...	Cossipore School.
	Prosono Coomar Day	...	Pogose School.
280	Prosono Coomar Dutt	...	Dacca Collegiate School.
	Prosono Coomar Dutt	...	Hindu School.
	Protap Chunder Mozoomdar	...	Colootollah Branch School.
	Protap Chunder Roy	...	Dacca Collegiate School.
	Ramchandan Ghose	...	Culna Free Church Branch School.
	Radhagobind Paul	...	Hooghly Collegiate School.
	Radhagobind Mookerjee	...	Chinsurah Free Church Institution.
	Radhagobind Bose	...	Colootollah Branch School.
	Raj Chunder Ghose	...	Civil Engineering College.
	Rajagopal Mitter	...	Presidency College.
	Rajkanto Coomar	...	Ooterparah School.
290	Raj Mitter	...	Dacca Collegiate School.
	Rajendra Coomar Lahor	...	Pogose School.
	Rajendra Nauth Mullick	...	Ruzapuglah School.
	Ram Chunder Chatterjee	...	Private Student.
	Ram Chunder Doss	...	Teacher.
	Ram Chunder Mitter	...	St. Paul's School.
	Ram Chunder Ghose	...	Noxcolly School.
	Ram Chunder Mitter	...	Midnapore School.
	Ram Chunder Mitter	...	Colootollah Branch School.

	Ram Comul Dutt	...	Dacca Collegiate School.
300	Ram Doss Mookerjee	...	Kishnaghur Mission School.
	Ram Gopaul Moonshoo	...	Kishnaghur Collegiate School.
	Ram Lall	...	Bhangulpore School.
	Ram Lall Gangooly	...	Kishnaghur Collegiate School.
	Ramaproseno Singh	...	Beerbhoom School.
	Rasbehary Ghose.	...	Bancoorah School.
	Rojoney Nauth Ghose	...	Berhampore Collegiate School.
	Roodroo Chunder Naug	...	Pogoso School.
	Roodroo Canto Biswas	...	Kishnaghur Collegiate School.
	Rooke, H. W.	...	Serampore College.
310	Russick Chunder Ouse	...	Chittagong School.
	Russick Lall Bhadoory	...	Kishnaghur Mission School.
	Russick Lall Chowdry	...	Dacca Collegiate School.
	Russick Lall Mitter	...	Konnugger Aided School.
	Rustomjee Hormusjee	...	Queen's College, Colombo.
	Samul Dhun Dutt	...	Hindu School.
	Sanwal Senha	...	Benares College.
	Saroda Persaud Banerjee	...	Beerbhoom School.
	Saroda Persaud Banerjee	...	Bullagur Aided School.
	Saroda Persaud Chatterjee	...	Burdwan Raja's School.
320	Saroda Persaud Soor	...	Hindu School.
	Savage A. B.	...	St. Paul's School.
	Shaikh Zulficar	...	Calcutta Free Church Institution.
	Shama Churn Chuckerbutty	...	Garden Reach School.
	Shama Churn Ghose	...	Hooghly Collegiate School.
	Shama Churn Goopto	...	Oriental Seminary.
	Shama Churn Mookerjee	...	Dacca Collegiate School.
	Shib Doss Bhattacharjee	...	Culna Free Church Branch School.
	Shitul Nauth Bose	...	Colootollah Branch School.
	Shoshodhur Roy	...	Berhampore Collegiate School.
330	Simmons, W. J.	...	Doveton College.
	Soobul Chunder Sen (Jr.)	...	Hindu School.
	Soobul Doss Sen (Sr.)	...	Ditto.
	Sookmoy Halder	...	Kishnaghur Mission School.
	Sosheebhooson Banerjee	...	Kishnaghur Collegiate School.
	Sosheebhoosun Mookerjee	...	Presidency College.
	Soshee Mohun Chatterjee	...	Pogoso School.
	Sotee Nauth Roy	...	Kishnaghur Collegiate School.
	Sreedhur Sircar	...	Chinsurah Free Church Institution.
	Sreekanto Chuckerbutty	...	Serampore College.
340	Surbessur Mozoomdar	...	Beerbhoom School.
	Suttodoyal Banerjee	...	Hooghly College.
	Tariny Churn Singh	...	Howrah School.
	Taruck Nauth Paulit	...	Colootollah Branch School.
	Tincowry Roy	...	Calcutta Free Church Institution.
	Toiloko Nauth Dutt	...	Colootollah Branch School.
	Trigoona Mukho	...	Bansbariah Free Church Branch School.
	Troiloko Nauth Ghose	...	Chinsurah Free Church Institution.
	Troiloko Nauth Mookerjee	...	Kishnaghur Collegiate School.
	Twidale, C.	...	Doveton College.
350	Twidale, G.	...	Ditto.
	Umbica Churn Bose	...	Seal's College.
	Umbica Churn Chowdhry	...	Bancoorah School.
	Umbica Churn Mookerjee	...	Hooghly Collegiate School.
	Unnodapersaud Mookerjee	...	Chinsurah Free Church Institution.
	Vandersmagt, F. A.	...	Queen's College, Colombo.
	Womes Chunder Bose	...	Chinsurah Free Church Institution.
	Womes Chunder Bose	...	Howrah School.
	Womes Chunder Chatterjee	...	Burdwan C. M. S. Institution.
	Womes Chunder Naug	...	Midnapore School.
360	Womes Chunder Sen	...	Jessore School.
	Woodoy Chunder Paulit	...	Culna Free Church Branch School.
	Wooma Churn Ghose	...	Colootollah Branch School.
	Wooma Persaud Day	...	Midnapore School.
364	Wright, George	...	Teacher.

By Order of the Vice Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

CALCUTTA UNIVERSITY,
The 1st February 1861. }

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to Sale under Orders of Government, in the Shahabad Collectorate on Wednesday, the 27th February 1861, corresponding with the 2nd Fagoon 1268 Fussy.

The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidder above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident Cultivators who have signed the Jummaabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset price.	REMARK.
			B. C. D. G.	Rs. As. P.	Rs. As. P.	
1	3844	Ekwaree and Mohceooddeenpoor, Pergunnah Nonore ...	4,910 12 19 0	5,018 0 0	15,054 0 0	
2	3845	Baoobandh, Pergunnah Nonore ...	934 11 13 10	811 0 0	2,433 0 0	
3	3847	Govindpoor, Ditto ...	359 0 10 0	387 0 0	1,161 0 0	
4	3848	Nadhee, Ditto ...	1,088 0 2 0	1,616 0 0	4,848 0 0	
5	3849	Buroohee, Ditto ...	3,506 0 0 0	2,843 0 0	8,520 0 0	
6	3850	Khaereee Kote, Pergunnah Peero ...	1,615 15 7 0	1,315 0 0	3,945 0 0	
7	3851	Kaooop, Ditto ...	2,151 10 7 0	3,500 0 0	11,100 0 0	
8	3852	Kowah Khope, Ditto ...	250 10 7 0	255 0 0	765 0 0	
9	3853	Ugeeaon, Pergunnah Nonore ...	1,379 19 17 0	2,190 0 0	6,570 0 0	

A. A. SWINSON,
Collector.

SHAHABAD COLLECTORATE,
The 25th January 1861.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

R. BICKERS,
Extra Assistant Commissioner,
in charge of Treasury.

LUCKNOW TREASURY OFFICE,
The 30th November 1860.

Notice

Is hereby given, that the Lease of the Lime-bed situated in Pergunnah Jullong, at the foot of the Jynteah Hills, in the North of the District of Sylhet, will expire on the 30th April next. Parties desirous of working the bed in question are requested to apply, either personally or through their Agents, to the Collector of Sylhet, by whom all particulars regarding it will be furnished. The lease now about to expire was for a period of five years.

GEORGE G. DALFOUR,
Collector,

SYLHET COLLECTORSHIP,
The 2nd January 1861.

In the District Court of Henzadah—Criminal, Miscellaneous—No. ■ of 1861.

In the matter of W. A. Rebello, Esq., Extra Assistant Commissioner of Donabew, intestate.

WHEREAS certain Effects belonging to W. A. Rebello, who died intestate at Donabew on the 12th January 1861, are under the Seal of this Court, all persons claiming to administer to the Estate of the said W. A. Rebello are hereby warned to appear in this Court on or before the 20th January 1862, to prove their claims.

Given under my Hand and the Seal of the Court this 19th day of January 1861.

T. J. FALLON,
Deputy Commissioner.

To Fyzabad and intermediate Stations.

A Steamer and Flat will be despatched on the 18th instant. Packages to be sent for shipment after the 18th.

By Order of the Superintendent of Marine,

W. WHITE,

Clerk of the Govt. Boat Office.

The 5th February 1861.

Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10401, dated 24th March 1859, for eighteen Frames and 242 Rolls of Felt imported by the Ship *Royal Stuart*, and deposited in the Warehouse by MESSRS. JOHN MORRISON, NEWSON, & CO., that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,
Secretary.

CALCUTTA,
The 15th January 1861. }

Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10600, dated 15th July 1859, for fifty Frames F. B. of Patent Felt imported by the Ship *Augustus Wattenbach*, and bonded by Baboo Beharrylohl Day, that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,
Secretary.

CALCUTTA,
The 18th January 1861. }

In the Supreme Court of Judicature at Fort William in Bengal.

IN EQUITY.

Hurrydoss Bonnerjee, only son, heir, and legal representative of Sumbho Chunder Bonnerjee, deceased, an infant, by his next friend Robert O'Dowda ... Plaintiff,

versus

James Welch, Esquire, Administrator-General of Bengal, and Executor of the respective last Wills and Testaments of the said Sumbho Chunder Bonnerjee and of Tarrakissen Bonnerjee, deceased, and Administrator de bonis non with the Will annexed of the Estate and Effects of Radhainadhub Bonnerjee, deceased, during minority of the Plaintiff Hurrydoss Bonnerjee, and Nonymohun Bonnerjee, adopted son of Sibkissen Bonnerjee, and Sibkissen Bonnerjee and Sreemutty Unno-pooruah Dabee, wife of the said Sibkissen Bonnerjee and Sibnauth Chatterjee, erroneously sued as Sibchunder Chatterjee, Executor of the last Will and Testament of Raingopaul Bonnerjee, deceased, and Shusheeboshibun Seal and Beharrylohl Sett, Surviving Trustees of the Estate of the said Sumbho Chunder Bonnerjee, and Sreemutty Monemohiney Dabee and Sreemutty Nittocally Dabee, widows of the said Sumbho Chunder Bonnerjee, and Sreemutty Sowdanoney Dabee and Sreemutty Biddoomoakey Dabee, daughters of the said Sumbho Chunder Bonnerjee, and the Secretary of State in Council of India, representative of the real and personal forfeited Estates of the said Sibkissen Bonnerjee, a Felon Convict ... Defendants.

To BABOO SIBKISSEN BONNERJEE,

One of the Defendants above named.

TAKE NOTICE that on Monday, the eleventh day of March next, or as soon thereafter as Counsel can be heard, the Court will be moved that the Bill of Complaint filed in this Cause be taken *pro confesso* against you, dated this eighth day of February 1861.

SWINHOE AND LAW,
Plaintiff's Attorneys.

In the District Court of Henzadah—Criminal, Miscellaneous—No. 8 of 1861.

In the matter of W. A. Rebello, Esq., Extra Assistant Commissioner of Donabew, intestate.

WHEREAS certain Effects belonging to W. A. Rebello, who died intestate at Donabew on the 12th January 1861, are under the Seal of this Court, all persons claiming to administer to the Estate of the said W. A. Rebello are hereby warned to appear in this Court on or before the 20th January 1862, to prove their claims.

Given under my Hand and the Seal of the Court this 19th day of January 1861.

T. J. FALLON,
Deputy Commissioner.

To Fyzabad and intermediate Stations.

A Steamer and Flat will be despatched on the 18th instant. Packages to be sent for shipment after the 13th.

By Order of the Superintendent of Marine,

W. WHITE,
Clerk of the Govt. Boat Office.

The 5th February 1861.

Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10101, dated 24th March 1859, for eighteen Frames and 242 Rolls of Felt imported by the Ship *Royal Stuart*, and deposited in the Warehouse by Messrs. JOHN MORRISON, NEWSON, & Co., that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,
Secretary.

CALCUTTA,
The 15th January 1861. }

Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10600, dated 15th July 1859, for fifty Frames F. R. of Patent Felt imported by the Ship *Augustus Wattenbach*, and bonded by Baboo Beharryloll Day, that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,
Secretary.

CALCUTTA,
The 15th January 1861. }

In the Supreme Court of Judicature at Fort William in Bengal.

IN EQUITY.

Hurrydoss Bonnerjee, only son, heir, and legal representative of Sumbho Chunder Bonnerjee, deceased, an infant, by his next friend Robert O'Dowda ... Plaintiff,

versus

James Welch, Esquire, Administrator-General of Bengal, and Executor of the respective last Wills and Testaments of the said Sumbho Chunder Bonnerjee and of Tarakesen Bonnerjee, deceased, and Administrator de bonis non with the Will annexed of the Estate and Effects of Radhamadhub Bonnerjee, deceased, decedat minoritate of the Plaintiff Hurrydoss Bonnerjee, and Nanyemohun Bonnerjee, adopted son of Sibkissen Bonnerjee, and Sibkissen Bonnerjee and Sreemutty Unno-pooruah Dabee, wife of the said Sibkissen Bonnerjee and Sib-muth Chatterjee, erroneously sued as Sibchunder Chatterjee, Executor of the last Will and Testament of Rangopaul Bonnerjee, deceased, and Shushobushum Seal and Beharryloll Sott, Surviving Trustees of the Estate of the said Sumbho Chunder Bonnerjee and Sreemutty Monemohiney Dabee and Sreemutty Nittoolly Dabee, widows of the said Sumbho Chunder Bonnerjee, and Sreemutty Sowdamoney Dabee and Sreemutty Biddo-mohay Dabee, daughters of the said Sumbho Chunder Bonnerjee, and the Secretary of State in Council of India, representative of the real and personal forfeited Estates of the said Sumbho Chunder Bonnerjee, a Felon Convict ... Defendants.

To BABOO SIBKISSEN BONNERJEE,

One of the Defendants above named.

TAKE Notice that on Monday, the eleventh day of March next, or as soon thereafter as Counsel can be heard, the Court will be moved that the Bill of Complaint filed in this Cause be taken *pro confesso* against you, dated this eighth day of February 1861.

SWINHOE AND LAW,
Plaintiff's Attorneys.

PURSUANT to an Order of the Supreme Court of Judicature at Fort William in Bengal, made in the matter of Shamloll Tagore, late of the Town of Calcutta, deceased, wherein Toyluckomohun Tagore is the Plaintiff, and Sreemutty Susseebalah Dabee, Sreemutty Dukhinamoye Dabee and Sreemutty Bamasoondery Dabee are the Defendants, on and bearing date the tenth day of August, one thousand eight hundred and fifty-three, the Creditors of the said Shamloll Tagore, who died on or about the fifth day of May, one thousand eight hundred and thirty-eight, are forthwith required to come in and prove their respective debts before Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court-House, or in default thereof they will be excluded from the benefit of the said Order.

W. MORGAN,
Master.

OWEN AND SANDERSON,
Plaintiff's Solicitors.
CALCUTTA;
Supreme Court, Master's Office, }
The 30th January 1861.

TO BE PEREMPTORILY SOLD, pursuant to an Order of Supreme Court of Judicature at Fort William, in Bengal, made in a certain cause wherein Russickloll Paulit is Complainant and Sreemutty Mothoormoney Dossee, widow, and legal personal representative of Kallikisto Paulit, is Defendant, on and bearing date the twenty-third day of April, one thousand eight hundred and sixty, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Monday, the eighteenth day of February next, at the hour of noon, the following property, (that is to say) :—

All that one-fourth part or share of and in all that piece or parcel of land situate at No. 6, in Thakoordoss Paulit's lane, in Calcutta.

Further particulars may be had, and conditions of sale, and an abstract of title, inspected at the Master's Office, Supreme Court, and of Mr. Hatch, Solicitor for the Plaintiff.

W. MORGAN,
Master.

C. W. HATCH,
Plaintiff's Attorney.
CALCUTTA;
Supreme Court, Master's Office, }
The 17th January 1861.

PROBATE of the last Will and Testament of Henry Inglis, late of No. 15, Berkely Square, in the County of Middlesex, and formerly of Cheera Poonjee, in the Presidency of Bengal, deceased, having been this day granted by the Supreme Court of Judicature at Fort William in Bengal, on the Ecclesiastical side thereof, unto Sophia Inglis, at present of Calcutta, widow of the said deceased, and sole Executrix named in the Will of the said deceased. All persons having claims against the Estate of the deceased are requested to

make the same known to the said Executrix, to whom those indebted to the Estate are requested to pay the amount of their respective debts without delay.

SANDES, STACK, AND COLLIS,
Proctors.

CALCUTTA,
The 4th January 1861. }

Statement of the Affairs of the Bank of Bengal for the Week ending 6th Feb. 1861.

LIABILITIES.		ASSETS.	
Proprietors' Capital	1,07,00,000 0 0	Government Securities	16,21,959 0 0
Reserve Fund	2,41,750 1 9	Dues from Government	21,989 14 1
Current Accounts	1,45,30,772 15 5	Cash	2,33,35,870 14 5
Cash Credits withdrawn	4,30,248 2 10	Loans on Deposit of Securities	1,18,67,600 0 0
Other Claims	64,478 11 7	Discount Loans on ditto	45,48,000 0 0
Bank Notes	1,79,66,660 0 0	Accounts of Credit on ditto	4,53,700 0 0
Post Bills	2,50,778 5 7	Government Bills discounted	4,45,879 1 1
Profit and Loss (Reserve Account)	29,500 3 5	Mint Certificates ditto	1,69,444 1 3
Surplus Account (Income Tax.)	11,321 10 5	Mercantile Bills ditto	15,60,719 11 6
		Dead Stock	1,78,482 6 2
		Stamp Duties	1,911 3 0
		Interest earned	20,642 14 7
Co.'s Rs.	4,42,978 2 0	Co.'s Rs.	4,42,978 2 0

Published by order of the Directors,
Gso. DICKSON,
Secretary and Treasurer.
G. W. MOULTON,
Accountant.

In the Matter of "the Uncovenanted Service Bank Limited."

NOTICE is hereby given that, pursuant to Act No. VII. of 1860 of the Legislative Council of India, entitled "An Act to enable Joint Stock Banking Companies to be formed on the principle of limited liability," the said Uncovenanted Service Bank at Agra has been this day duly incorporated with limited liability for the purpose of Banking, according to the provisions of the said Act, dated this 31st day of January 1861.

JOSCELINE F. WATKINS,
Solicitor for the said Bank.

Court for the Relief of Insolvent Debtors at Calcutta.

NOTICE is hereby given, that the Insolvent Court will be held on Saturday, the 9th day of February instant, and not next Saturday.

Chief Clerk's Office, the 1st February 1861.

In the matter of Richard Willoughby Blackmore } On Saturday, the 26th day of January instant, it was ordered that Saturday, the 6th day of April next, be appointed for the further hearing of this matter, and that, unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Abbott, Attorney.

Chief Clerk's Office, the 29th January 1861.

In the matter of Shaik Nader Buksh, of Mirzapoor, in Calcutta, a Draftsman, an Insolvent. } Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Friday, the 15th day of February instant, at the hour of 10 o'clock in the forenoon.

"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."

Insolvent in person.

Chief Clerk's Office, the 7th February 1861.

In the matter of Shaik Nader Buksh, of Mirzapoor, in Calcutta, a Draftsman, an Insolvent. } Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI., Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 7th day of February instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

Chief Clerk's Office, the 8th February 1861.

Lost during the Mutiny at Lucknow.

THE Government Promissory Note, No. 26054, of 4 per Cent. Loan of 1854-55, for Company's Sica Rupees 4,000, originally standing in the name of Awzee Khanum, by whom it was never endorsed to any person. Payment of the above Note, and Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate in favor of the Proprietor.

AWZEE KHANUM,
Pota Naluk, Lucknow.

LUCKNOW,
The 1st February 1861.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION

AND THE

APPENDICES Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice

Is hereby given, for general information, that the under-mentioned two $3\frac{1}{4}$ per Cent. Loan Acknowledgments, viz.:

No. 2, dated 19th April 1855, for Rupees 23,680
" 3, " " " " " " 4,920

Total, Rupees 28,600

in favor of Rajdhar Rudra Singh, Jageerdar of Gowrar, were lost at the commencement of the Mutiny, and that duplicates of the same are about to be issued.

A. R. S. POLLOCK,
Offg. Collector.

HUMBERPORE COLLECTOR'S
OFFICE,
The 26th January 1861.

Lost.

THE Government Promissory Note, No. 5202 of 1832-33, of Four per Cent., for Company's Rupees 500 (five hundred), last endorsed to Mr. J. F. Bellamy, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

J. F. BELLAMY.

Lost or Destroyed at Delhi.

THE following Government 4 per Cent. Promissory Notes:—

No. 8573 of 16127 of 1835-36, Rupees 700
" 6130 of 24029 of 1842-43, " 1,000

J. C. PARRY,
Manager, Delhi Bank.

Lost during the Mutinies,

THE 4 per Cent. Government Promissory Note, No. 8050 of 8060 of 1835-36, for Rupees 1,000.

J. C. PARRY,
Manager.

DELHI BANK CORPORATION,
"LIMITED,"
The 25th January 1861.

Advertisement.

STOLEN, from the Office of the Executive Engineer, 8th Division, Grand Trunk Road, the under-mentioned Government Promissory Note, payment of which, and of Interest thereupon, has been stopped at the Loan Office :—

No. 8369 of 4231 of 1835-36 for Rupees 500, bearing Interest at 4 per Cent. Interest payable from the Umballa Treasury.

Lost,

THE half of a Bank of Bengal Note, No. 40041A., for Rupees 10.

Lost,

THE First Halves of the Bank of Bengal Notes, Nos. 21353B. and 23023, for Rupees 25 each.

Lost,

SECOND-HALF of a Bank of Bengal Note, No. 83320B, for Rupees 25. Payment stopped at the Bank.

**NOTICES issued by the
POST-MASTER of CALCUTTA.**

No. 2709.

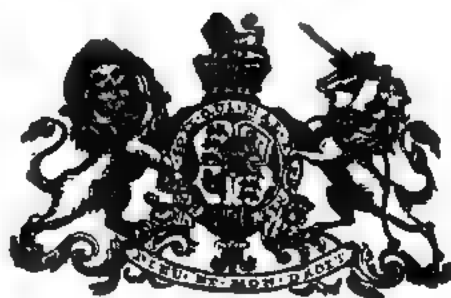
The 29th January 1861.—Notice is hereby given, that the Letters for the Overland Mail despatched from this Office up to the 18th instant, and the Express Mail of the 19th, were in time for the Steamer that left Bombay on the 23th idem.

No. 4810.

The 4th February 1861.—The Steamer *Nubia* will pass Kedgerce about 10 A. M. on the 10th instant without anchoring. An endeavour will be made to get an After-Packet on board, consisting of letters posted up to 2 P. M. on the 9th February 1861.

No. 2822.

The 7th February 1861.—Notice is hereby given, that the Mails for Port Blair and Alguada, for transmission per Steamer *Fire Queen*, will be closed at this Office on Saturday, the 9th instant, at 6 P. M.



SECOND APPENDIX TO
The Calcutta Gazette.

SATURDAY, FEBRUARY 9, 1861.

LAND SALE NOTICE.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved sale for arrears of Revenue, at the Collector's Office of that District, on Saturday, the 23rd February 1861, or 28th Mangh 1268 F., for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th of January 1861:—

Class I.—Permanently-settled Estates.

No. 132.—Mouzah Ektearpore Kantee, Tuppeh Bhudsella, Pergunnah Bisarah; recorded proprietors, Surubjeet Sahaye and others; sudder jumma, rupees 1,625-13-4.

No. 146.—Mouzah Chandporah, Tuppeh Bhudsella, Pergunnah Bisarah; recorded proprietors, Gudjoo Roy and others; sudder jumma, rupees 680-8-5.

No. 8424.—Mouzah Bishanpore Belarpore, Pergunnah Tirsut; recorded proprietors, Lall Misser and others; sudder jumma, rupees 557-8-4.

No. 5783.—Mouzah Kataroo, Pergunnah Battée; recorded proprietors, Ramshawuk Roy and others; sudder jumma, rupees 1,000-6-7.

TIRHOOT;
Collector's Office,
The 31st January 1861.

}

T. BRUCE LANE,
Officiating Collector.



APPENDIX TO
The Calcutta Gazette.

SATURDAY, FEBRUARY 9, 1861.

Schedules of Estates UNDER CHARGE OF THE **Administrator General of Bengal,**
PREPARED UP TO THE 30TH JUNE 1860, UNDER ACT VIII. OF 1858.

INDEX.

- A.—SCHEDULE** of all Administrations, whereof the **FINAL BALANCES** have been **PAID TO THE PARTIES ENTITLED** to receive, specifying the amount of such **BALANCES** and the persons to whom paid, during the six months, ending on 30th June 1860.
- B.—SCHEDULE** of all Sums of Money, Bonds, and other Securities **RECEIVED** by the Administrator General, on Account of **CURRENT** and **UNADJUSTED ESTATES NOT** being **HINDOO OR MAHOMEDAN** remaining under his charge, together with the **PAYMENTS** made thereout and the **BALANCES** in hand.
- C.—SCHEDULE** of all Sums of Money, Bonds, and other Securities **RECEIVED** by the Administrator General, on account of **ADJUSTED ESTATES NOT** being **HINDOO OR MAHOMEDAN** remaining under his charge, together with the **PAYMENTS** made thereout and the **BALANCES** in hand.
- D.—SCHEDULE** of all Sums of Money, Bonds, and other Securities **RECEIVED** by the Administrator General, on account of **HINDOO AND MAHOMEDAN ESTATES** remaining under his charge, together with the **PAYMENTS** made thereout and the **BALANCES** in hand.
- E.—SCHEDULE** of **BALANCES** in the hands of the Administrator General set apart to meet the **ADMITTED CLAIMS** of **CREDITORS** against the Estates therein mentioned.
- F.—SCHEDULE** of **UNCLAIMED BALANCES** of Estates under 500 **RUPEES** deposited with the Sub-Treasurer, Fort William, under the Financial Secretary's Letter of the 8th October 1852, Interest being allowed thereon

SCHEDULE A. of all Administrations, whereof the Final Balances have been paid to the Persons entitled to the same, specifying the amount of such Balances, and the Persons to whom paid, prepared from the 1st January to 30th June 1860, under Section XXXIV. of Act VIII. of 1855.

ESTATES.	Date of Administration.	Date of Payment.	PAYMENTS.					PARTIES TO WHOM PAID.
			Government Securities.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Cash.		
			In Sa. Rs.	In Co.'s Rs.				
							Rs. As. P.	
A.								
Anderson, John Gratton	8 April 1858	7 Feb. 1860	0	0	..	6504	2 1	Paid to the Sub-Treasurer for remittance to the India House, for payment to Colonel H. Anderson, the Father of the deceased, being the balance of this Estate, as per Account closed to 31st January 1860.
Ashe, George	22 June 1859	15 June 1860	0	0	..	1336	11 4	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. C. Anson, Mother of the deceased, being her one-third share of the balance of this Estate, as per Account closed to 12th June 1860.
Asher, Lieutenant St. George	5 April 1859	2 May 1860	0	0	..	1137	5 9	Paid to the Sub-Treasurer for remittance to the India House, for payment to Lieutenant-Colonel B. Asher, the Father and next of kin of the deceased, being the balance at credit of this Estate, as per Account closed to 1st May 1860.
B.								
Byrd, Anthony	18 Mar. 1858	27 Jan. 1860	5000	0	..	129	0 2	Paid and delivered to Miss R. H. Hypher, being in full of her one-fourth share of the residue of this Estate, as per Account closed to 23rd January 1860, and in terms of her release, dated 27th January 1860.
Byrd, Assistant Apothecary William	29 Jan. 1858	4 May 1860	0	0	..	380	13 5	Paid to Mrs. B. Reilly, Mother of the deceased, being her one-fourth share of the balance of this Estate, as per Account closed to 16th February 1860.
Byrd, Mrs. Elizabeth	15 Dec. 1851	23 May 1860	0	0	..	7618	13 2	Paid to W. N. Whitney, Attorney for Anna M. Creiger, Sophia Austin, Mary Thayer and Frances Hulbert, Sisters of the deceased, the balance of four-fifth shares of this Estate, as per Account closed to 30th April 1860.
Byrd, William Isaac	5 May 1858	5 April 1860	0	0	..	195	1 4	Paid to the Sub-Treasurer for remittance to the India House, for payment to E. Benn, Father of the deceased, being the balance at credit of this Estate, as per Account closed to 2nd April 1860.

Barrow, George Backville	17 Mar. 1858	7 Feb. 1860	0	0	0	0	2113	5	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. Amelia St. George Benson, Mother of the deceased, being her one moiety share of the balance of this Estate, as per Account closed to 2nd February 1860.
Burney, Lieut. Augustus Joseph	28 Mar. 1859	5 April 1860	0	0	0	0	821	2	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Mother and seven Brothers and Sisters of the deceased, in equal shares, being the balance of this Estate, as per Account closed to 30th March 1860.
Burney, Lieut. Frederick William	19 Nov. 1859	{ 24 Jan. and } { 7 Feb. 1860 }	0	0	0	0	816	2	Paid to Mrs. J. Burney, Mother of the deceased, to H. B. Burney, Brother of the deceased, to Susan Allan Burney, Sister of the deceased, their three-seventh shares, and two-seventh shares paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. Money Penny, Sister, and Alexander D. Burney, Brother of the deceased, being in full of their shares of the balance of this Estate, as per Account closed to 9th January 1860.
Clarke, Frederick,--Share Account of Miss C. L. Cardew	19 June 1854	{ 17 and 23 April } { 1860 }	0	39200	0	0	264	10	Paid and delivered to Mr. C. L. Lock and Mrs. E. S. Lock, on account of her share of this Estate, and delivered to J. Galloway, Agent, Calcutta Oriental Bank Corporation, under Letter of Authority from the Trustees of the M. St. of Mr. and Mrs. E. S. Lock, dated 2nd March 1860, being in full of her share of this Estate, as per Account closed to 3rd December 1859.
Clayton, Benjamin Charles	24 Sept. 1850	17 Feb. 1860	0	0	0	0	57	9	Paid to C. Clayton, Son of the deceased, being the balance in full of his one-fifth share of this Estate, as per Account closed to 8th February 1860.
Collins, Mrs. Susan	June 1859	27 Jan. 1860	0	0	0	0	92	2	Paid to R. C. Lepage and Co. in full of the balance of this Estate, due to R. M. Collins, as per his letter annexed with Voucher.
Cook, J. H.	{ Taken charge } { 18 April 1859 }	10 Jan. 1860	0	9500	0	0	0	0	Delivered to J. M. Grob, on account of Mr. and Mrs. Bennett, being the balance at credit of this Estate, as per Account closed to 2nd December 1859.
Cope, Captain Alfred	27 Jan. 1851	15 June 1860	1000	16100	0	0	49	1	Paid and delivered to Mrs. Sarah Bennett, the Administratrix of the deceased in England, through Mr. F. Clark, of the India House, being the balance at credit of this Estate, as per Account closed to 5th June 1860.
Croft, Richard Godlieb,--Account of the Ground at Sealdah	19 June 1854	8 June 1860	0	500	0	0	11752	7	Paid and delivered to J. B. Ward one moiety of the balance and the other moiety paid to Mary Sophia Johnson and Ann Maria Ingels, in equal shares, the Legatees under the Will of the deceased, as per Account closed to 26th May 1860.
Coppage, Burke Robert	April 1858	14 June 1860	0	0	0	0	485	9	Paid to Sandes, Stack and Collis, Attorneys at Law, the balance at credit of this Estate, for payment to Messrs. Judge, Judge and Watkins, Bill of costs in suit of Dwarkanauth Dutt versus C. S. Hogg, Esquire.

A.

ESTATES.	Date of Administration.	Date of Payment.	PAYMENTS.				PARTIES TO WHOM PAID.	
			Government Securities.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Cash.		
			In Sa. Rs.	In Co.'s Rs.				
D.								
DaCosta, John Simon,—Share Account of J. H. N. DaCosta	7 May 1841	5 April 1860	0	129700	..	..	0 0 0	Remitted to Mr. F. Clark, of the India House, for delivery to Mr. J. H. N. DaCosta the balance of Government Promissory Notes at credit of this Account.
—, Captain Lionel Gomez	5 April 1858	15 June 1860	0	0	..	..	16795 9 9	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Mother, and seven Brothers and Sisters of the deceased, in equal shares, being the balance at credit of this Estate, as per Account closed to 11th June 1860.
DaCosta, Mrs. Harriet	5 June 1858	24 Jan. 1860	0	2000	..	..	64 8 0	Paid and delivered to W. Trowers, Son of the deceased, being the amount of Legacy bequeathed to him under the Will of the deceased.
Dopping, Assistant Surgeon Anthony	3 Nov. 1858	5 April 1860	0	0	..	..	4076 3 9	Paid to the Sub-Treasurer for remittance to the India House, for payment to Edward Dopping, Administrator in England, the balance at credit of this Estate, as per Account closed to 2nd April 1860.
Dumas, Captain John Eneas	30 Aug. 1858	15 June 1860	0	12700	..	..	0 0 0	Remitted to F. Clark, India House, London, for delivery to Alexander Campbell Duncan and William Erskine Baker, Executors of the late Mr. Alexander Duncan, Father of the deceased, the balance at credit of this Estate, as per Account closed to 11th June 1860.
E.								
DaCosta, Captain Edward Daniel Oliver,—Share Account of Miss M. E. Edes	6 July 1858	20 Jan. 1860	0	10000	..	..	545 2 4	Paid and delivered to Miss Mary E. Edes, being in full of the balance of her share of this Estate, as per Account closed to 10th January 1860.

F.

FitzGerald, John W. A.	...	14 Aug. 1858	...	14 Feb. 1860	...	0	500	...	...	14 13	6	Paid and delivered to Remfry and Rogers, Solicitors for Captain J. J. Dansey and M. A. Dansey, his Wife, in full of their one-third share of the balance of this Estate, as per Account closed to 8th February 1860.
FitzGerald, Lieutenant John Henry	...	25 Jan. 1859	...	23 Mar. 1860	...	0	0	...	...	426 13	6	Paid to David Corrie, Attorney for Mrs. F. FitzGerald and Lieutenant M. M. FitzGerald, being in full of their shares of the balance of this Estate, as per Account closed to 14th March 1860.
Fraser, Frederick Ranken	...	15 July 1858	...	1 June 1860	...	0	0	...	...	2047 13	3	Paid to the Sub-Treasurer for remittance to the India House, for payment to Miss Elizabeth C. Fraser, Sister and Legatee under the Will of the deceased, being the balance at credit of this Estate, as per Account closed to 31st May 1860.
G.												
Gepp, Lieutenant Thomas Sidney	...	July 1858	...	2 May 1860	...	0	0	...	...	1646 11	3	Paid to the Sub-Treasurer for remittance to the India House, for payment to Thomas Morgan Gepp, Father of the deceased, being the balance at credit of this Estate, as per Account closed to 27th April 1860.
Gill, Arthur	...	21 Sept. 1858	...	1 June 1860	...	0	0	...	...	1664 4	7	Paid to the Sub-Treasurer for remittance to the India House for payment to Mrs. Sarah Brown Gill, Widow and sole Legatee of the deceased, being the balance of this Estate, as per Account closed to 29th May 1860.
Gilmore, Private John	...	Aug. 1859	...	27 Jan. 1860	...	0	0	...	...	544 4	1	Paid to G. Clark one moiety of the balance of this Estate, bequeathed to him under the Will of the deceased, as per Account closed to 27th January 1860.
Giles, Captain Henry John	...	12 April 1858	...	2 May 1860	...	0	0	...	...	7969 9	1	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. Henry Gilise, Widow and Administratrix of the deceased, being the balance at credit of this Estate, as per Account closed to 1st May 1860.
H.												
Hambrooke, Brigadier General Isaac Henley	...	May 1858	...	1 June 1860	...	0	0	...	...	5973 10	8	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Brothers and Sisters of the deceased in equal shares, being the balance at credit of this Estate, as per Account closed to 20th May 1860.
Heather, Mrs. Elizabeth	...	24 Sept. 1852	...	28 March 1860	...	0	600	...	...	1219 15	6	Paid and delivered to T. H. Nelson, under Will of the deceased, the balance at credit of this Estate, as per Account closed to 2nd March 1860, and in terms of his release dated 20th March 1860.

A.

ESTATES.	Date of Administration.	Date of Payment.	PAYMENTS.				PARTIES TO WHOM PAID.
			Government Securities.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Cash.	
			In Sa. Rs.	In Co.'s Rs.			
H.	27 April 1858	5 April 1860	0	0	..	17513 13	2 Paid to the Sub-Treasurer for remittance to the India House, for payment to the residuary Legatees, under Will of the deceased, being the balance at credit of this Estate, as per Account closed to 3rd April 1860.
	19 Feb. 1859	4 April 1860	16200	5100	..	115 12 10	10 Paid and delivered to Miss Sarah Constance Hornett, Daughter of the deceased, being the balance in full of her two-third share of this Estate, as per Account closed to 10th March 1860, and in terms of her release, dated 4th April 1860.
J.	25 April 1858	18 June 1860	126700	29900	..	2305 15	2 Paid and delivered to J. Galloway, Agent, Calcutta Oriental Bank Corporation, under Power of Attorney from Doctor J. Jackson, dated 22nd January 1859, being in full of the balance of this Estate, as per Account closed to 22nd May 1860.
	18 May 1858	16 June and 3 July 1860	0	0	..	3512 14	4 Paid to Captain W. B. Jackson, Brother of the deceased, his one-fourth share, and remitted to Mr. F. Clark, of the India House, for payment to Captain G. N. Keane and Mrs. Helen Augusta Keane, Sister of the deceased her one-fourth share of the balance of this Estate, as per Account closed to 28th June 1860.
K.	Taken charge 7 May 1858	6 March 1860	0	0	..	268 0	3 Paid to the Sub-Treasurer for remittance to the India House, for payment to the Widow and Children of the deceased their shares of the balance of this Estate, as per Account closed to 27th February 1860.
	5 April 1859	1 June 1860	0	0	..	2011 13	9 Paid to the Sub-Treasurer for remittance to the India House, for payment to John Keith, Father and next of kin of the deceased, the balance at credit of this Estate, as per Account closed to 28th May 1860.

L.	12 April 1858	28 Feb. 1860	0	3000	0	0	0	Delivered to Mr. James and Mrs. Jane Denovan, sole Executor under the Will of the deceased, being the balance of this Estate, as per Account closed to 7th December 1859.
	18 June 1858	5 April 1860	0	0	0	141	11	8 Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. Anna D. LaTouche, Mother of the deceased, being her one-ninth share of the balance at credit of this Estate, as per Account closed to 28th March 1860.
	14 Jan. 1857	1 June and 7th August 1860	0	0	0	3171	15	10 Paid to the Sub-Treasurer, one-sixth share for remittance to the India House, for payment to Captain F. Lloyd, one of the Children of the deceased, and one-sixth share paid to Thomas C. Vaughan and Francis Mary Vaughan, of the balance of this Estate, as per Account closed to 24th April 1860.
M.	May 1858	6 March 1860	0	9000	0	301	12	7 Paid to the Sub-Treasurer, the cash balance of this Estate, for remittance to the India House, for payment to Mrs. A. H. Lloyd, Widow of the deceased, and the balance of Government Securities remitted to Mr. F. Clark, London, for delivering to the above-named Widow of the deceased, being her one-third share of the balance of this Estate, as per Account closed to 29th February 1860.
	Taken charge 1 Dec. 1859	6 March 1860	0	0	0	40	9	5 Paid to the Sub-Treasurer for remittance to the India House, for payment to Mr. P. McGrath, Father of the deceased, being the balance at credit of this Estate, as per Account closed to 29th February 1860
	15 Dec. 1858	1 June 1860	0	0	0	731	12	1 Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. Catherine Atterbury, Widow of the deceased, being her one-third share of this Estate, as per Account closed to 29th May 1860.
	21 May 1859	3 July 1860	0	3000	0	1463	14	8 Paid to the Sub-Treasurer for remittance to the India House, two-third shares of the cash balance, for payment to Miss Rebekah Malyon and Miss Ann Honey Malyon, and the two-third shares of the Government Securities remitted to Mr. F. Clark, London, for delivering to them as Sisters of the deceased, being their shares of the balance of this Estate, as per Account closed to 28th March 1860.

A.

ESTATES.	Date of Administration.	Date of Payment.	PAYMENTS.				PARTIES TO WHOM PAID.
			Government Securities.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Cash.	
			In Sa. Rs.	In Co.'s Rs.			
M.							
Marshall, Herbert Park	18 Feb. 1859	12 March 1860	0	11000	...	221 15 8	Paid and delivered to Mrs. J. H. Marshall, one-third share of the balance of this Estate, as Widow of the deceased, and to Lieutenant H. S. Marshall, one-fifth of the remaining two-third shares of the balance of this Estate, as per Account closed to 2nd February 1860.
the Estate of Mrs. Dorin	Ditto	7 April 1860	500	1000	Bank of Bengal 2 Shares	0 0 0	Delivered to Mr. J. B. Biss for A. W. Johnson, Trustee for Mrs. Harwood and Child, being in full of the amount belonging to the Estate of Mrs. Dorin.
Mrs. Duncan	Ditto	29 Feb. 1860	0	8500	...	0 0 0	Delivered to Robert Robertson, Attorney for Mr. E. S. B. Pereira and Mary G. M. Pereira, his wife, being in full of the balance of this Trust.
Maria, Mrs. Eliza	27 Mar. 1856	8 June 1860	0	0	...	720 1 9	Paid to Sandes, Watts and Collis, for Mr. and Mrs. D. S. Threshie, being her one moiety share of the balance of this Estate, as per Account closed to 2nd June 1860.
Leutenant John Nickleson	Taken charge 28 April 1859	2 May 1860	0	0	...	207 6 10	Paid to the Sub-Treasurer for remittance to the India House, for payment to Rear Admiral Thomas Martin, the Father and next of kin of the deceased, being the balance at credit of this Estate, as per Statement rendered.
Dr. John,--Share Account of Dr. D.	5 June 1846	7 Feb. 1860	0	12100	...	82 0 3	Paid to the Sub-Treasurer the cash balance of this Account for remittance to the India House, for payment to Dr. D. Menzies, and the balance of Government Securities remitted to Mr. F. Clark, India House, London, for delivering to him as Son of the deceased, as per Account closed to 31st January 1860.

Debit	Share Account of James	Ditto	7 Feb. 1860	0	12100	...	...	98 5 6	Paid to the Sub-Treasurer the cash balance of this Account, for remittance to the India House, for payment to James Menzies, and the balance of Government Securities, remitted to Mr. F. Clark of the India House, London, for delivering to him as Son of the deceased, as per Account closed to 31st January 1860.
...	0	0	...	...	13508 11 10	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. A. M. Mowatt, the balance at credit of this Estate, as per Account closed to 30th March 1860.
...	0	0	...	...	379 8 3	Paid to H. J. Muston, in full of his one-fourth share of the balance of this Estate, as Brother of the deceased, as per Account closed to 18th March 1860.
...	0	0	...	...	1285 0 3	Paid to the Sub-Treasurer for remittance to the India House, for payment to C. F. R. Mayley and Francis Barlow, the derivative Executors of the deceased, the balance at credit of this Estate, as per Account closed to 1st May 1860.
...	0	123100	...	...	0	Remitted to F. Clark, India House, London, for delivering to James Ogilvie Faichie and Evan Allan Hunter, Executors of the Will of James Ogilvie being the balance of Government Securities at credit of this Estate, as per Account closed to 9th June 1860.
...	0	0	...	...	1148 7 1	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mr. John Oliver, Father and next of kin of the deceased, the balance at credit of this Estate, as per Account closed to 25th April 1860.
...	0	0	...	...	855 5 3	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. Pearce, Widow of the deceased, being her one-third share of the balance of this Estate, as per Account closed to 25th February 1860.
...	0	0	...	...	112 11 4	Paid to the Sub-Treasurer for remittance to the India House, for payment to C. J. Pease, the balance at credit of this Estate, as per Account closed to 31st January 1860.
...	0	0	...	...	3501 14 9	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Mother, Brothers, and Sisters of the deceased in equal shares, being the balance at credit of this Estate, as per Account closed to 25th February 1860.

A.

ESTATES.	Date of Administration.	Date of Payment.	PAYMENTS.					PARTIES TO WHOM PAID.	
			Government Securities.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Cash.			
			In Sa. Rs.	In Co.'s Rs.		Rs. As. P.			
P.
Porter, John Peter Francis	3 Nov. 1858	6 Jan. 1860	0	0	...	1650 0	3	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. S. A. Porter, Widow of the deceased, being the balance at credit of this Estate, as per Account closed to 20th December 1859.	
Powis, Bazar Sergeant Benjamin	{ Taken charge 22 June 1859	1 May 1860	0	0	...	100 6	10	Paid to Anne Ryan for Mrs. Emma Powis, Widow of the deceased, being the balance of this Estate, as per Statement dated 12th March 1860.	
R.		2 May 1860	0	0	...	2978 0	2	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mr. James Ralph, as one of the two Sons of the deceased, for his own right, and as Assignee of the share of his Brother T. S. Ralph, being the balance at credit of this Estate, as per Account closed to 1st May 1860.	
Ralph, James	27 April 1858	6 Jan. 1860	0	0	...	505 12	10	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. P. Reason, Widow of the deceased, being one moiety of the balance of this Estate, as per Account closed to 20th December 1859.	
Reason, Edwin	1 June 1858	2 May 1860	0	0	...	217 1	1	Paid to the Sub-Treasurer for remittance to the India House, for payment to Mrs. Mary Anne Richardson, Mother of the deceased, being her one-fourth share of the balance of this Estate, as per Account closed to 1st May 1860.	
Richardson, Richard	8 Aug. 1857	5 Apl. 1860	0	0	...	26119 15	11	Paid to the Sub-Treasurer for remittance to the India House, for payment to John Holder and Martin Hayes, Trustees and Executors under the Will of the deceased, the balance at credit of this Estate, as per Account closed to 31st August 1859.	
Robert, David Maurice	12 May 1857	6 Jan. 1860	0	0	...	51529 2	9	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Mother, Brothers and Sisters of the deceased, in equal shares, the balance at credit of this Estate, as per Account closed to 31st December 1859.	
Robert, Colonel David	7 July 1858	...	0	0	...				

...	17 Mar. 1853	...	7 Feb. 1860	...	0	0	...	980 5 4	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Administrator in England, the balance at credit of this Estate, as per Account closed to 31st January 1860.
...	3 Feb. 1854	...	14 Jan. 1860	...	0	1000	...	139 4 0	Transferred to the Estate of Alexander Shearer, the Father and only next of kin of the deceased.
...	12 April 1853	...	7 Feb. 1860	...	0	0	...	40 12 1	Paid to Mr. D. and Mrs. H. M. Wood, the amount of one-third of her late Mother's half share of the balance of this Estate, as per Account closed to 8th November 1859.
...	24 Nov. 1853	...	27 Mar. 1860	...	0	0	...	2340 12 2	Paid to Gordon, Stuart and Co., Attornies for Robert Smith, the Father and next of kin of the deceased, the balance at credit of this Estate, as per Account closed to 25th February 1860.
...	3 Nov. 1853	...	1 June 1860	...	0	0	...	362 8 0	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Mother and two Sisters of the deceased, being their shares of the balance of this Estate, as per Account closed to 31st May 1860.
...	14 Sept. 1853	...	13 April 1860	...	0	2000	...	924 10 10	Paid and delivered to Messrs Colvin, Cowie and Co., on account of Captain J. H. Speke, the balance at credit of this Estate, as per Account closed to 29th March 1860.
...	7 Nov. 1854	...	7 Feb. 1860	...	700	4100	...	31 15 1	Paid and delivered to P. Homfray, being in full of the balance of Miss A. M. Homfray's share of this Estate, as per Account closed to 12th January 1860.
...	15 Dec. 1853	...	15 June 1860	...	0	0	...	1217 15 0	Paid to the Sub-Treasurer for remittance to the India House, for payment to A. Sweeting, the Father and next of kin of the deceased, being the balance at credit of this Estate, as per Account closed to 12th June 1860.
...	10 May 1853	...	6 Mar. 1860	...	0	0	...	4453 15 0	Paid to the Sub-Treasurer for remittance to the India House, for payment to the Widow, Brother, and Mother of the deceased, being their shares of the balance of this Estate, as per Account closed to 25th February 1860.
...	8 July 1853	...	2 Mar. 1860	...	0	0	...	97 1 11	Paid to Grindley and Co. the amount of the late Benjamin Tranter's one-tenth share of the balance of this Estate, for remittance to his Widow and Children, as per Account closed to 26th August 1859.
...	5 May 1856	...	7 Feb. 1860	...	0	4100	...	834 6 11	Paid and remitted to the India House, for payment and delivery to Thomas J. Turner, the Father of the deceased, being the balance of this Estate, as per Account closed to 31st January 1860.

A.

ESTATES.	Date of Administration.	Date of Payment.	PAYMENTS.				PARTIES TO WHOM PAID.
			Government Securities.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Cash.	
			In Sa. Rs.	In Co.'s Rs.			
Wade, James	... 15 July 1851	{ 8 & 23 June } 1860	0	0	..	2929 1 6	Paid to Mr. and Mrs. Nancy Kellner and E. W. Hollingberry, Administrator to the Estate of Jessy Hollingberry, being their shares of the balance of this Estate, as per Account closed to 16th May 1860.
Wallis, William—Account Legacy for William James Ross	... 24 Oct. 1851	.. 19 May 1860	0	18700	...	377 12 8	Paid and delivered to William James Ross being the balance in full of his Legacy under Will of the deceased, as per Account closed to 11th May 1860.
Wedderburn, John	... 21 May 1858	.. 5 Apl. 1860	0	21900	..	670 15 6	Remitted to the India House for payment and delivery to Sir John Wedderburn, the Father of the deceased, being the balance at credit of this Estate, as per Account closed to 28th March 1860.
White, George Stevens	.. 6 Apl. 1859	.. 25 Apl. 1860	1500	2600	..	1526 12 8	Paid and delivered to W. White, Attorney for Mr. B. White, being in full of the balance of this Estate, as per Account closed to 14th April 1860.
Wooldridge, William	... { Taken charge } 19 Aug. 1858	.. 2 May 1860	0	0	..	126 10 6	Paid to the Sub-Treasurer for remittance to the India House, for payment to Lieutenant William Wooldridge, the Father and next of kin of the deceased, being the balance at credit of this Estate, as per Account closed to 31st December 1859.
Wyndham, Captain Charles	... 29 Aug. 1842	.. 15 June 1860	0	0	..	1194 8 7	Paid to the Sub-Treasurer for remittance to the India House, for payment to Miss Lucy Elizabeth Wyndham, Daughter of the deceased, being the balance of the remaining two-third shares of the assets of this Estate, as per Account closed to 11th June 1860.

Calcutta,
The 20th June 1860.

E. E. J. WELCH,
Officiating Administrator General.

SCHEDULE B. of all Sums of Money, Bonds, and other Securities received by the Administrator General, on account of **CURRENT and UNADJUSTED Estates** not being **HINDOO or MAHOMEDAN** remaining under his charge, together with the Payments made thereout and the Balances. Prepared up to the 30th June 1860 under Section XXXIV. of Act VIII. of 1855.

[illegible]

B.

ESTATES.

ESTATES.	Date of Administration.	Balance on 1st January 1860.				Receipts up to 30th June 1860.				Total.				Payments from 1st January to 30th June 1860.				Balances on 30th June 1860.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
		Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.		Bank or other Stock, as well as Bonds or other Securities not being Government Securities.	Government Securities.		Cash.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
		Sa. Rs. Co's Rs.	Rs. A. P.	To Credit.	To Debit.		Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.		Sa. Rs. Co. Rs.	Rs. A. P.	To Credit.	To Debit.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
B.	Babington, Massey, Alias Mar-	1 Nov. 14	38600	120400	455	1 1	4033	7 6	38600	120400	4488	8 7	3848	6 8	38600	120400	640	1 11

